Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1927.

(Established 22nd September 1836)

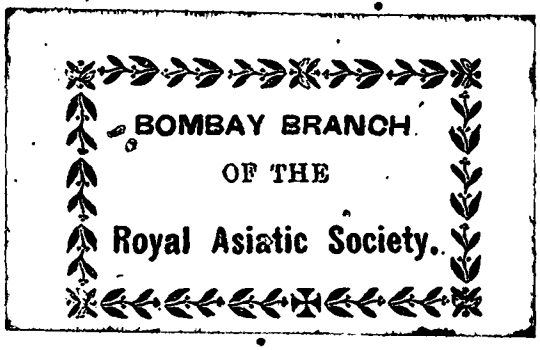
(Incorporated 18th June 1924)

VOLUME I.

00133603

Bombay:
THE TIMES PRESS.

1928



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Bombay Chamber of Commerce.

ESTABLISHED 22ND SEPTEMBER 1836.

HONORARY MEMBER.

Sir Walter Willson, KT., M.L.A.

Chamber Members.

Messrs. ALLEN BROS. & CO. (BOMBAY), LD.
" SIR W. G. ARMSTRONG, WHITWORTH AND CO., LD.
" W. & T. AVERY, LD.
" BALMER LAWRIE & CO., LD.
" BELL, RUSS & CO.
" BELL'S UNITED ASBESTOS (INDIA) LD.
" BENNETT, COLEMAN & CO., LD.
" BETTMANN & KUPFER.
" W. H. BRADY & CO., LD.
" BRAITHWAITE & CO., ENGINEERS, LD.
" BREUL & CO.
" BRUNNER MOND & CO. (INDIA), LD.
" CALLENDER'S CABLE AND CONSTRUCTION CO., LD.
" P. CHRYSTAL & CO.
" CHUGONDAS & CO.
" THOS COOK & SON.
" COURTAULDS (INDIA), LD.
" COX AND KING (AGENTS), LD.
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" CRAWFORD, BAYLEY & CO.
" WALTER N. CRESSWELL & CO., LD.
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" CROFT, MODY & CO.
" CURRUMSEY DAMJEE & SONS.
" CUTLER PALMER & CO.
" SASSOON J. DAVID & CO., LD.
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" JOHN DICKINSON & CO., LD.
" DRENNAN & CO.
" DUNCAN STRATTON & CO.
" DUNLOP RUBBER CO. (INDIA), LD.
" J. DUXBURY & CO., LD.
" A. F. FERGUSON & CO.
" JAMES FINLAY & CO., LD.

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" GILLANDERS ARBUTHNOT & CO.
" GORIO, LD.
" GOSHO KABUSHIKI KAISHA, LD.
" WILLIAM GOSSAGE & SONS, LD.
" GRAHAMS TRADING CO., LD.
" GREAVES, COTTON & CO., LD.
" GRINDLAY & CO., LD.
" GUTMANN & CO.
" HEATLY AND GRESHAM, LD.
" W. T. HENLEY'S TELEGRAPH WORKS CO., LD.
" HERBERT, SON & CO., LD.
" HOARE, MILLER & CO., LD.
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" JOST'S ENGINEERING CO., LD.
" KAHN & KAHN.
" KILLICK, NIXON & CO.
" LANGLEY & CO.
" LEWIS & JONES.
" LIONEL EDWARDS, LD.
" LITTLE & CO.
" LOUIS DREYFUS & CO.
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" MACKINNON, MACKENZIE & CO.
" JAMES MACKINTOSH & CO.
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" MARSLAND, PRICE & CO., LD.
" H. M. MEHTA & CO.
" MEYER NISSIM & CO.
" MILLARS' TIMBER & TRADING CO., LD.

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Messrs. Mooljee Jaitha & Co.
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,, F. & C. Osler, Ld.
,, Owen & Okell.
,, Parke, Davis & Co.
,, D. M. Petit, Sons & Co.
,, Phipson & Co., Ld.
,, Premchand Roychand & Sons.
,, Peier de Saone & Co.
,, Ralli Brothers.
,, B. Reif, Ld.
,, Renter, Ld.
,, Richardson & Cruddas.
,, H. L. Rochat & Co.
,, Ruttonsee, Ernst & Co.
,, Samuel Fitze & Co.
,, David Sassoon & Co., Ld.
,, E. D. Sassoon & Co., Ld.
,, W. H. Scales & Co., Ld.
,, Shaw Wallace & Co.
,, Spencer & Co., Ld.
,, E. Spinner & Co.
,, Steel Brothers & Co., Ld.
,, Steiners, Ld.
,, Stewarts and Lloyds, Ld.
,, L. A. Stronach & Co. (India), Ld.
,, Sulzer Bruderer & Co.
,, Symons, Barlow & Co.
,, Tata Sons, Ld.
,, James Taylor & Sons (Merchants), Ld.
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,, Turner, Hoare & Co., Ld.
,, Turner Morrison & Co., Ld.
,, Volkart Brothers.
,, C. C. Wakefield & Co., Ld.
,, Wallace & Co.
,, Wilkinson, Heywood and Clark.
,, Wilson, Latham & Co. Ld.

The Anglo Siam Corporation, Ld. (Ewart Latham Branch).
The Asbestos and Belting Co., Ld.
The Bombay Company, Ld.
The Bombay Dyeing and Manufacturing Company, Ld.
The Bombay Electric Supply and Tramways Company, Ld.
The Bombay Gas Co., Ld.
The Bombay Telephone Co. Ld.
The Holland-Bombay Trading Co., Ld.
The Imperial Tobacco Co. of India, Ld.
The Indian States & Eastern Agency, Ld.
The Japan Cotton Trading Co., Ld.
The Lightfoot Refrigeration Co., Ld.
The Mitsui Bussan Kaisha, Ld.
The Nestle and Anglo-Swiss Condensed Milk Co.
The New Mofussil Co., Ld.
The Sizing Materials Co., Ld.
The Tata Hydro-Electric Power Supply Co., Ld.
The Tata Iron & Steel Co., Ld.
The Atlas Assurance Co., Ld.
The Commercial Union Assurance Co., Ld.
The Eagle, Star & British Dominions Insurance Company, Ld.
The General Accident Fire and Life Assurance Corporation, Ld.
The Motor Union Insurance Co.
The New India Assurance Co., Ld.
The New Zealand Insurance Co., Ld.
The Oriental Government Security Life Assurance Co., Ld.
The Royal Insurance Co., Ld.
The South British Insurance Co., Ld.
The Sun Life Assurance Co. of Canada.
The Allahabad Bank, Ld.
The Bank of India, Ld.
The Chartered Bank of India, Australia and China.
The Comptoir National d'Escompte de Paris.
The Eastern Bank, Ld.
The Hongkong and Shanghai Banking Corporation.
The Imperial Bank of India.
The Imperial Bank of Persia.
Lloyds Bank Limited.
The Mercantile Bank of India, Ld.
The National Bank of India, Ld.
The P. & O. Banking Corporation, Ld.
The Yokohama Specie Bank, Ld.

Chamber Members—concld.

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THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MARATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COMPANY.
THE NIPPON YUSEN KAISHA.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

Associate Members.

THE NATIONAL CITY BANK OF NEW YORK.
THE NETHERLANDS TRADING SOCIETY.
MESSRS. TOYO MENKA KAISHA, LD.
WESTERN INDIA MATCH COMPANY, LD.
NEDERLANDSCH INDISCHE HANDELSBANK.

RETIRING COMMITTEE.

SIR LESLIE HUDSON, KT., M.L.C., *President.*
G. L. WINTERBOTHAM, ESQ., M.L.C., *Vice-President.*
P. BARKER, ESQ.
M. A. HUGHES, ESQ.
G. Z. MELI, ESQ.
A. B. MORRISON, ESQ.
E. C. REID, ESQ.
T. G. RUSSELL, ESQ.
* J. A. ROBERTSON, ESQ.

COMMITTEE FOR 1927-28.

H. G. COCKE, ESQ., M.L.A. *President.*
H. H. SAWYER, ESQ., *Vice-President.*
SIR ERNEST JACKSON, KT., C.I.E.
N. BIRRELL, ESQ.
M. A. HUGHES, ESQ.
E. MILLER, ESQ.
E. C. REID, ESQ.
J. A. ROBERTSON, ESQ.
G. SUGDURY, ESQ.

R. J. F. SULIVAN, ESQ., *Secretary.*

H. ROYAL, ESQ., *Asst. Secretary.*

*Mr. L. F. Tucker having resigned his seat in March 1927, Mr. J. A. Robertson was nominated to serve in his stead.

CHAMBER'S REPRESENTATIVES.

Council of State.

THE HON'BLE SIR ARTHUR FROOM, KT.

Legislative Council of H. E. the Governor of Bombay

E. MILLER, ESQ., M.L.C. | W. G. LELY, ESQ., M.L.C.

Bombay Port Trust.

G. L. WINTERBOTHAM, ESQ.
F. C. ANNESLEY, ESQ.
E. MILLER, ESQ., M.L.C.
P. BARKER, ESQ.
SIR LESLIE HUDSON, KT.

Bombay Improvements Committee.
F. ST. PAUL ESQ.

Bombay Municipal Corporation.
D. J. C. WALLACE, ESQ.

Sydenham College of Commerce Advisory Board.
SIR LESLIE HUDSON, KT. | A. G. GRAY, ESQ.

Bombay Smoke Nuisances Commission.
B. BROWN, ESQ.

Persian Gulf Lights Committee.
N. BIRRELL, ESQ.

St. George's Hospital Advisory Committee.
F. B. THORNELY, ESQ.

Sir Leslie Wilson's Hospital Fund.
A. TROLLIP, ESQ

Indian Central Cotton Committee.
A. FOTIADI, ESQ.

Empire Cotton Growing Corporation.
B. C. READE, ESQ.

Advisory Committee to the Director of Development.
A. M. REITH, ESQ.

Auxiliary Force Advisory Committee.
H. R. WATSON, ESQ.

Ex. Services Association.
H. G. COCKE, ESQ., M.L.A. (*Ex-officio.*)

Federation of Chambers of Commerce of the British Empire.
SIR MALCOLM HOGG, KT.

Local Railway Advisory Committees.
G. I. P. RAILWAY—F. C. ANNESLEY, ESQ.
B. B. & C. I. RAILWAY—F. C. ANNESLEY, ESQ.

Bombay Telephone Co., Ld.
G. L. WINTERBOTHAM, ESQ., M.L.C.

Railway Rates Advisory Committee.
F. G. TRAVERS, ESQ.
L. A. HALSALL, ESQ.
J. F. MACDONELL, ESQ.
E. MILLER, ESQ.
G. SUGDUEN, ESQ.

Department of Industries.
G. L. WINTERBOTHAM, ESQ., M.L.C.

Government of Bombay Road Board.
E. MILLER, ESQ.

Chairmen.

J. Skinner ...	... 1836-37	H. E. Bright ...	1873-74
M T. Brownrigg	... 1837-38	E. Lord... ...	
H. G. Gordon ...	... 1838-39	D. Watson ...	... 1874-75
J. Skinner ...	... 1839-40	J. A. Forbes ...	... 1875-76
T. R. Richmond	... 1840-41	G. F. Henry ...	1876-77
C. B. Skinner ...	... 1841-42	Donald Graham	
S. D. Murray ...	... 1842-43	Walter Lang ...	... 1877-78
J. Wright ...	1843-44	M. Mowat ...	... 1878-79
E. Lyon ...		C. Macdonald ...	... 1879-80
T. Cardwell ...	... 1844-45	J. N. Graham ...	... 1880-81
J. Smith ...	... 1845-46	E. Comber ...	1881-82
W. Graham ...	... 1846-47	W. M. Macaulay	
John Parsons ...	... 1847-48	James Thorburn	... 1882-83
A. G. Latham ...	... 1848-49	Sir F. Forbes Adam, Kt., C. I. E., 1883-84, 1884-85, 1886, 1887, 1888, 1889	
Robert Strong ...	... 1849-50		
W. S. Grey ...	... 1850-51		
John Parsons ...	... 1851-52	A. F. Beaufort ...	1890°
A. H. Campbell	... 1852-53	L.R.W. Forrest, 1890°, 1891, 1892°	
H. B. Gilmour ...	... 1853-54	J. L. Symons	1892°
James Graham...	... 1854-55	R. S. Campbell... ...	1893°
W. F. Hunter ...	... 1855-56	W.R. Macdonell, 1893°, 1894, 1895	
A. T. Binny ...	1856-57	A. F. Beaufort... ...	1896
H. B. Gilmour ...		A. Abercrombie ...	1897
John Fleming ...	... 1857-58	R. H. Macaulay ...	1898
Robert Ryrie ...	... 1858-59	A. Abercrombie ...	1899
H. D. Cartwright	1859-60	William Greaves, 1900, 1901, 1902°	
Henry Scott ...		J. M. Dick ...	1902°, 1903
Andrew Grant ...	1860-61	C. H. Armstrong	1904, 1905
George Hamilton		H. E. E. Procter ...	1906
George Lord ...		C. H. Armstrong ...	1907
James N. Fleming	1861-62	Sir Henry Procter, Kt.	1908
Michael H. Scott		C. H. Armstrong ...	1909
Robert Hannay...	1862-63	R. G. Monteath... ...	1910
Alexander Brown		Sir Chas. Armstrong, Kt.	1911, 1912, 1913
Andrew Grant ...	... 1863-64		
A. C. Gumpert...	1864-65	Marshall F. Reid, C. I. E.	1914
Alexander Stewart		T. W. Birkett	1915
A. J. Hunter ...	... 1865-66	J. S. Wardlaw Milne ...	1916
W. Christian ...	1866-67	Malcolm N. Hogg	1917, 1918
A. J. Hunter ...		Nigel F. Paton ...	1919
Alexander Brown		A. H. Froom	1920
J. Foggo ...	... 1867-68	H. P. W. Macnaghten...	1921
Hamilton Maxwell	... 1868-69	Sir Frank Nelson, Kt.	1922, 1923
H. E. Astley ...	1869-70	L. S. Hudson	1924
D. Graham ...		V. A. Grantham ...	1925
A. D. Grant ...	... 1870-71	Sir Joseph Kay ...	1926
W. G. Hall ...	... 1871-72	Sir Leslie Hudson ...	1927
J. K. Bythell ...	... 1872-73	H. G. Cocke	1928

(° Part year.)

Secretaries.

R. X. Murphy ...	... 1836-38	James Taylor ...	... 1864-73
J. E. Brenan ...	... 1838	John Gordon ...	... 1873-84
R. X. Murphy ...	... 1838-41	David Watson (Acting)	1881-82
T. J. A. Scott ...	... 1841-46	John Marshall ...	... 1884-98
John Connon ...	... 1846-57	Frederick Nöel-Paton	1898-1905
John Mawson ...	... 1857-59	J. B. Leslie-Rogers	...1905-1911
J. A. Crowe (Acting) ...	1858-59	R. E. Gregor-Pearse	...1912-1920
H. Brooke ...	... 1859-64	C. B. Sayer	...1921-1925

R. J. F. Sulivan,—Appointed 1925.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Grahams Building, on Wednesday, 14th March 1928, at 3 p.m. to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1927 ;

(2) To confirm the nomination of the Members of the Committee of the Chamber for the year 1928-29 in accordance with the provisions of Article 36(*g*) ;

(3) To appoint Auditors of the Chamber's accounts for the year 1928 and to fix their remuneration ;

and to transact any other business that might be brought forward.

Sir Leslie Hudson, KT., M.L.C., President of the Chamber presided and was supported by Mr. G. L. Winterbotham, M.L.C., Vice-President of the Chamber, Messrs. N. Birrell, M. A. Hughes, E. C. Reid and J. A. Robertson, Members of the Committee of the Chamber.

Amongst those present were :—

His Excellency the Rt. Hon'ble Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O., Governor of Bombay; Captain E. J. Headlam, C.S.I., C.M.G., D.S.O., R.I.M., Director, Royal Indian Marine; Mr. J. W. Kelly, B.A., Dy. Controller of the Currency; Mr. A. M. Green, M.A., C.I.E., I.C.S., Collector of Customs; Mr. C. R. Watkins, C.I.E., I.C.S., Assistant Collector of Customs; Commander A. G. Kinch, D.S.O., R.I.M., Offg. Port Officer, Mr. W. R. S. Sharpe, Ag. Chairman, Bombay Port Trust; Mr. F. A. Borrissow, Docks Manager, Bombay Port Trust;

Sir Norman Murray, KT., Managing Governor, Imperial Bank of India; Dr. O. K. Benesh, Consul for Czecho Slovakia; Sir Stanley Reed, K.B.E.; Mr. H. P. Mody of the Scindia Steam Navigation Co., Ltd.; Lt.-Col. W. T. C. Huffam, M.C., O.B.E., of Messrs. Sir W. G. Armstrong Whitworth & Co., Ltd.; The Rt. Hon'ble Lord Farrer.

The following members of the Chamber attended the meeting:—

Mr. P. Ridsdale	Messrs. Allen Bros. & Co. (Bombay), Ld.
„ H. T. Acton	„ Balmer Lawrie & Co., Ld.
„ H. J. Davis	„ Bennett, Coleman & Co., Ld.
Sir Joseph A. Kay, KT. ..	
Mr. H. H. Lakin	„ W. H. Brady & Co., Ld.
„ J. Tinker	
„ T. T. J. Brown	
„ H. Clift	
„ H. L. Aspden	„ Courtaulds (India), Ld.
„ E. Donovan	„ Cox & Kings (Agents), Ld.
„ W. M Martin	„ Walter N. Cresswell & Co., Ld.
„ C C. Sherwood	
„ C. C. Gulliland	„ Croft & Forbes.
„ S. K. Chaudhuri ..	„ W. H. Deeth & Co.
„ H. A. Marsden	„ J. Duxbury & Co., Ld.
„ J. Herbertson	„ James Finlay & Co., Ld.
„ E. J. Bunbury	„ Forbes, Forbes Campbell & Co., Ld.
„ H. F. Hobbs, D.S.O., M.C.	
„ A. Henderson	„ Gannon Dunkerley & Co., Ld.
„ H. A. Henry	„ Grahams Trading Co., Ld.

Mr. R. Randow	Messrs. Gutmann & Co.
„ G. M. Rose	„ Herbert, Son & Co., Ld.
„ F. C. Annesley	„ Killick Nixon & Co.
„ F. A. H. East	
„ G. C. Phillips	
„ V. F. Noel Paton ..	
„ H. F. Milne ..	
„ R. E. Lewis	„ Lewis & Jones.
„ W. T. Jones	
„ D. J. MacGillivray ..	„ Mackinnon Mackenzie & Co.
„ R. K. R. MacMaster ..	
„ E. E. Janion	
„ N. O. C. Marsh	
„ B. G. Gillett ..	„ McKenzies, Ld.
„ Cowasji Cursetji Dalal	„ Moolji Jaitha & Co.
„ Manecklal Premchand ..	„ Premchand Roychand & Sons.
„ R. Fleming	„ Prier de Saone & Co.
„ G. Sugdury	„ Ralli Brothers.
„ S. Calvocoressi ..	
W. R. Padgett	„ B. Reif, Ld.
H. H. Sawyer	„ David Sassoon & Co., Ld.
„ R. H. D. Campbell ..	„ Shaw Wallace & Co.
„ K. M. Fraser	
„ J. Bullock	
„ N. B. Saklatvala, C.I.E.	„ Tata Sons, Ld.
„ T. R. A. Radcliffe ..	„ Turner Morrison & Co., Ld.
„ G. V. Lloyd	
„ F. T. Commeline ..	
„ W. F. List	„ C. C. Wakefield & Co.
„ W. G. Lely	„ Wallace & Co.
„ L. A. Halsall	The Anglo-Siam Corporation, Ld. (Ewart Latham Branch).
„ W. Deacon	
„ A. F. Macdougall ..	The Asbestos & Belting Co., Ld.

Mr. E. Miller	The Asiatic Petroleum Co. (India), Ld.
„ C. H. Goodall	The Bombay Co., Ld.
„ W. J. Cullen	
Sir Ness Wadia, K.B.E., C.I.E.	The Bombay Dyeing & Mfg. Co., Ld.
Mr. A. S. Trollip	The B. E. S. & T. Co., Ld.
„ W. T. Lane	The Bombay Gas Co., Ld.
„ H. G. Sale	Messrs. W. T. Henley's Telegraph Works Co., Ld.
„ J. C. K. Peterson, C.I.E.,	The Tata Iron & Steel Co., Ld.
„ J. M. Ritche	The Bombay Steam Navigation Co., Ld.
„ C. H. Dennison	
„ A. G. Gray	The Bank of India, Ld.
„ W. Lamond	The Imperial Bank of India.
„ E. H. Curling ..	Lloyds Bank Limited.
Sir Ernest Jackson, KT., C.I.E.	The B. B. & C. I. Railway Co.
Mr. A. Peel Goldney ..	The G. I. P. Railway.
„ Melville Leslie	The Atlas Assurance Co.
„ L. G. B. Gould	The General Accident, Fire & Life Assurance Corporation, Ld.
„ R. J. Duff .. .	The New India Assurance Co., Ld.
„ J. C. Suntook	Messrs. H. M. Mehta & Co.
„ H. A. W. Brent	The National City Bank of New York.
„ S. Sundgren	The Western India Match Co.,
„ S. Schele	
„ G. W. Volckman ..	Sir Alexander Gibb & Partners.

Mr. R. J. F. Sulivan, Secretary, and

Mr. H. Royal, Assistant Secretary of the Chamber.

The notice convening the meeting having been read Sir Leslie Hudson, in opening the proceedings, said :—Your Excellency and Gentlemen,—At the close of another year's work of this Chamber I have once again and, to my great regret, for the last time in your Excellency's term of office, to express to you a very hearty welcome to the annual meeting of this Chamber. In March of each year since your arrival in this country you have evidenced by your acceptance of our invitation to be present your keen, and, if I may say so, natural interest in the activities of this Chamber. During the past four and a half years the occasions when the Chamber has had to approach your Excellency direct have been few, for our relations with the Secretariat throughout that time have been close and cordial. We have felt that you have appreciated the fact that this Chamber is swayed by no political motives but is here to interpret commercial usages to the best of its ability and to convey to Government freely and without bias the opinion of those branches of commerce which it represents in this City on subjects where that opinion is considered to be desirable and of assistance.

Reserve Bank.

One of the two most important events of the year was the introduction by Sir Basil Blackett of a Bill providing for the institution of a Reserve Bank of India. From the outset of the appointment of a Joint Committee, chosen from amongst the leading businessmen of both Houses of the Central Legislature, it was evident that, although separation of the control of the Currency and credit of the country from the leading strings of Whitehall was most earnestly desired, the ultimate fate of the Bill would be determined upon the question of political representation on the Board. The result is so fresh in the minds of all of us that I do not propose to criticise the whys and the wherefores of the tactics of the politicians by which the passing of the Bill was frustrated. I will only say that, although the formation of a Reserve Bank would have, from a monetary point of view, hit some of the Banking Members of this Chamber very

hard, the Bombay Chamber was and still is strongly in favour of a shareholders Reserve Bank free, as in all other countries with any serious pretence to control their own currency and credit, from any vestige of political control.

Although the Bill has been dropped for the time being, I think it is not improbable that it will be introduced again in the not distant future, in any case before the expiry of Government's agreement with the Imperial Bank of India in 1931. For the Banking and Commercial communities to reap the full benefit of the establishment of a Reserve Bank in India, a serious effort should be made in the meantime to prepare the ground for the formation of a discount market in this country.

The Hon'ble Sir Basil Blackett.

On leaving the foregoing subject it is only right that I should voice the regret of this Chamber at the impending termination of Sir Basil Blackett's tenure of the post of Finance Member to the Government of India. During the past five years Sir Basil's genius for finance has provided a series of Budgets which have once more raised the credit of India to its proper position in world finance. Without going into the merits or demerits of the present ratio his policy has resulted in providing the Government with resources which amply guarantee the maintenance of the rupee at 1/6, enabling the trade of the country to be carried on without fear of catastrophic pyrotechnics. Also not among the least of Sir Basil Blackett's achievements should be counted the final extinction of Provincial contributions under the Meston Award.

Trade Prospects.

The trade outlook in England seems brighter than it has been for some years; the Chairmen's speeches at the recent annual meetings of the big British banks have all been characterized by a note of chastened optimism; the Federation of British Industries predicts that the present year will be the best experienced by British manufacturers since the collapse of the inflationary

boom in 1920, provided the United States Federal Reserve Banks maintain their monetary policy of assisting Europe and provided industrial peace continues in England. These indications are of interest to ourselves as past experience shows that a revival of trade at home has generally been followed at a fairly regular interval by improved trade out here. A slight improvement is already reflected in the figures of all-India trade for the ten months, April 1927 to January 1928, when the total value of the exports of private merchandise from British India (including re-exports) was Rs. 267 crores 88 lakhs against Rs. 248 crores 82 lakhs for the same period the previous year or an increase of 7.6 per cent. Imports increased from Rs. 191 crores 68 lakhs to Rs. 208 crores 52 lakhs or 8.7 per cent. The total visible balance of trade, *i.e.*, in merchandise and treasure amounted to Rs. 37 crores 33 lakhs in favour of India while the balance of remittance of funds was Rs. 34 crores 88 lakhs against India as compared with Rs. 26 crores 99 lakhs and Rs. 9 lakhs respectively in favour of India for the ten months ending 31st January 1927. As another small indication of the way the wind is blowing I may mention that there has been a marked increase in the last few months of the number of trade enquiries received from abroad by the office of the Chamber.

The impression which the foregoing statement conveys is further borne out by the favourable Budget which the Finance Member has recently submitted to the Legislature which follows hard on the heels of the excellent Railway Budget presented by Sir Austin Hadow on behalf of the Railway Board. These two terse and lucid statements reflect increased prosperity, more particularly that part of the latter which refers to the handling of the bountiful crops of the past season.

As regards the Finance Member's Budget the main item of interest to us, closely connected as it is with the satisfactory credit balance which we may assume has been placed at a conservative figure, is the most welcome announcement of the extinction for

all time of the provincial contributions, a consummation which you, Sir, have been so insistent upon ever since your arrival here.

Whilst we cannot but be deeply grateful for this long delayed relief from a burden which has weighed heavily on this Province for a number of years, we, like Oliver Twist, hunger for more. We hope that Sir Basil Blackett's successor will have similar years of plenty in store for him and that our contention that an adequate share in Income Tax collections may be allotted *pro rata* to the Provinces at no distant date will have his first consideration.

Trade of Bombay.

For some time past we have had severe criticisms of the comparative expense of the port of Bombay—comparative, that is, with other major and minor administrations. Statistics like photographs are not always to be depended upon but I feel that without burdening you with figures I shall not be able to convey to you the fact that the last calendar year, especially the second half of the year, shows a distinct improvement in the volume of trade through the port both import and export.

By the courtesy of the Chairman of the Bombay Port Trust I am able to give the figures I have referred to, they are :—

	Imports.	Exports.
1927 ...	3,235,912 Tons	2,699,606 Tons
1926 ...	2,914,396 ,,	2,324,206 ,,
	321,516 Tons	375,400 Tons

Showing an increase of 321,516 Tons and 375,400 Tons of Imports and Exports respectively. I hope I am not being unduly optimistic in saying that these are signs that the tide of entrepot trade has turned again.

And in referring to the Bombay Port Trust it is but natural that I should make some reference to the criticism which has been voiced with some frequency during the past year or two that

owing to the high charges of the Bombay Port Trust the trade of the port is being driven to cheaper channels. Uninformed critics have frequently addressed me, usually in no very patient terms, regarding the reputed extravagant charges made by the Port Trust as compared with the neighbouring ports. Now, your Committee is strongly represented on the Board of Trustees of the Port of Bombay and I think the gentlemen who have occupied the Chair of that important body will admit that there has been no lack of criticism from your representatives regarding the charges which the trade of the port has to bear. It must be remembered however, and I cannot emphasize this point too clearly, that the Port of Bombay with its bonded warehouses, its railway, cotton and seeds depots has all had to be constructed at a vast cost. You may be interested and will probably be surprised to hear that the capital cost of our docks, godowns, railway, bunders, reclamations, dredging, &c., amounts to no less than 23½ crores of rupees. This enormous work has of course had to be carried out with the aid, chiefly, of borrowed money, with the result that the service of the debt of the Port Trust absorbs no less than 7 annas out of every rupee of revenue collected. Some five years ago the Trustees as a body insisted on a thorough investigation of the expenditure on the working of the port, and, with the assistance of Mr. H. N. Heseltine, C.I.E., late Accountant General, Railways, whose services were engaged for the purpose, a campaign of retrenchment was started in the year of 1923-24 with the result that the annual controllable expenditure has been reduced by no less than Rs. 16.68 lakhs. This sum includes an annual saving in Staff salaries and wages of over 9½ lakhs, in repairs and maintenance of 4 lakhs and office contingencies and miscellaneous working expenses of nearly 3 lakhs annually. It will therefore I think, be recognised that a genuine effort has been made to reduce expenditure to a minimum. Already bonded warehouse charges and certain of the cranage charges have been reduced as also the wharfage rates on china clay and lubricating oils, while the wharfage on petrol, the export wharfage on liquid fuel for bunkers are being reduced by 40 per cent and 50 per cent respectively from

the 1st April and the possibility of a further reduction in the rents of the Sewri Cotton Godowns is being considered.

An analysis of the ratio of expenditure to receipts, excluding debt charges, taken out for the year 1926-27 discloses the fact that Bombay's percentage ratio is the lowest of the major Indian ports. It must also be remembered that both Calcutta and Karachi will now have to face a considerable increase in annual expenditure owing to new capital charges falling on revenue for the first time and these ports are still spending large sums on new works. Bombay on the other hand has raised no new loan for the past three years and there will be no necessity for any fresh borrowings for at least two years to come. The port's aggregate reserve funds are the largest of all the Indian ports and it can be confidently stated that our financial position is as strong as—if not stronger than—any of our competitors.

That we are experiencing keen competition from the smaller ports of Kathiawar and Marmagoa cannot be gainsaid. There are reasons, economic and otherwise, which account for this but the figures I have given go to show that the Trustees are keenly alive to the necessity of straining every effort to reduce expenditure and to bring down the charges on the trade of the port.

Terminal Taxes.

There is one serious menace to the trade of Bombay that I wish to bring prominently to your notice and that is the proposal of the Corporation to substitute a Terminal Tax for the present refundable Town Duties. Originally designed with a view to largely augment the Municipal Revenues, the proposal has now been modified to bring in to their coffers an approximately similar amount to the net amount now collected under the refundable Town Duties. Your Committee during the past two or three years have steadfastly opposed any imposition of a Terminal Tax as they consider it a grossly unfair tax on the entrepot trade of the port for which in the case of most items of the schedule no services are rendered.

On the 30th November last the Corporation passed a resolution to the effect that they approved (I quote) "of the principle of the imposition of a Terminal Tax in substitution of the Town Duties the schedule, *for the present*", (please mark those three words) " to include those items which are at present liable to Town Duties with such slight alterations as are strictly necessary so as to produce approximately the same revenue as is realised from the existing Town Duties."

Now, gentlemen, this is a most important matter for the trade of this City. I must trouble you with a few figures :—

Sugar at present pays Town Duties amounting to 8 annas per cwt. or Rs. 10 per ton which is refundable on sugar proceeding out of Bombay. It is proposed to substitute this by a terminal tax of 2¼ annas per cwt. or Rs. 213-0 per ton for which the Corporation does practically nothing. The Port Trust Wharfage charge on sugar for which it renders considerable service is Rs. 1-8-0 per ton. Ghee and its substitutes pays a Town Duty of Rs. 50 per ton against the Port Trust charge Rs. 3. Other articles in the schedule are on similar lines. The Municipality at present takes from trade passing through the port a sum of about 30 lakhs a year, an average of 16 lakhs net from Town Duties and 14 lakhs from Cotton, the latter being non-refundable. Why, gentlemen, the Government and the Municipality between them have mulcted the Cotton Trade in this cotton cess alone in the past few years of over two crores of rupees! If the trade of this port is not going to be allowed to drift to our competitors on this coast we must one and all concentrate on reducing taxation and handling charges and costs generally.

However innocuous the revised Municipal Terminal Tax proposal may seem, the salient fact remains that if sanctioned it means that the Municipality is given powers to put a tax on transit trade which it does not now possess.

We earnestly hope that your Excellency's Government will keep steadfastly before them the inadvisability of granting this

wholly unwarrantable power at a time when every effort has to be made to meet competition with other ports merely because the Municipality are unable to devise a method of successfully and fairly administering a system of refundable taxes. A vital question of principle is involved the importance of which should not be lost sight of in studying the Municipality's seemingly harmless proposal.

The Kathiawar Ports.

The serious decline in the trade of Bombay has, as you know, been accentuated by the diversion of trade to the ports of Kathiawar. This Chamber took the lead in making repeated representations to the Government of India who were themselves suffering a heavy loss in customs revenue owing to this diversion of trade. A conference was convened at Mount Abu last June between representatives of the States and the Government of India, but no agreement was reached as to the future status and management of the ports of Kathiawar and the conference came to an abrupt end. Immediately thereafter the Government took the step for which the Chamber had been pressing and reimposed the Viramgam Customs line. Although certain special arrangements have been made in order to reduce to a minimum the hindrance to local trade and inconvenience to passengers, the States regard the Viramgam line as a hardship and have been unceasing in their efforts to secure its removal. I sincerely trust the Government of India will not yield to the pressure that is being brought to bear upon them unless and until they are thoroughly satisfied that some better arrangement can be arrived at which will secure the interests of all parties. The Viramgam line may not be an ideal permanent solution of the problem but it has gone a long way to check an evil which was rapidly assuming formidable proportions. I understand that Government revenues have already felt the benefit of the action which has been taken and that in a full year they stand to receive a considerable credit on account of imports into British India of sugar and other articles subject to high import duties. The Committee which has been set up

under Sir Harcourt Butler are required under their terms of reference "to enquire into the financial and economic relations between British India and the States and to make any recommendations that they may consider desirable or necessary for their more satisfactory adjustment" and doubtless the report which that Committee will issue in due course will be of great assistance in reaching a final settlement, but meantime we are strongly of the opinion that the Viramgam line should be maintained.

Cotton Textile Industry.

Last year my predecessor referred to the exceedingly critical period through which the Bombay Textile mills were passing. The eagerly awaited report of the Tariff Board set up to enquire into the circumstances of the industry was published in the summer of last year. The Tariff Board made certain recommendations some of which were accepted and others rejected by the Government of India. Subsequently in response to strong representations from the Bombay Millowners the Government reviewed the decisions they had arrived at with a view to taking such further steps to assist the industry "where that could be done without sacrifice of principle and with due regard to the interests of India as a whole." There is no need for me to enter into the details of the measures of relief given as these are well known to you all, nor do I wish to discuss the rights and wrongs of the action taken by the Government of India. It is early days yet to judge of its efficacy but at least the enquiry has had the merit of stimulating the industry to take some steps towards initiating measures of reform from within. Apart from internal economies and reforms the main hope of the Bombay mills appears to me to lie in the development of their export business and good results may be expected from the Indian Trade Mission which under the leadership of Dr. Meek is touring a number of adjacent countries with a view to expanding existing and opening up fresh markets. Judging from the welcome accorded the Mission at Basra in the

local press the possibilities of Iraq alone as a market are very considerable and we may hope that the same applies to other countries. The Government of India have recently accepted a resolution for the appointment of Indian Trade Commissioners in the Colonies. This is another step in the right direction. I have no doubt that Government will continue to keep a watchful eye on the fortunes of the Bombay Cotton mills for on them depend very largely the whole trade and prosperity of Bombay.

THE MATCH INDUSTRY.

The good work of the Tariff Board in helping India along the path of discriminating protection in accordance with the principles enunciated by the Fiscal Commission has been amply evidence in the numerous enquiries it has been called upon to undertake and has been recognised both in this country and abroad. It has published several useful reports in the last year or so and it is at present engaged in an investigation of the claim of the Indian Match Industry to protection. Your Committee were asked for an expression of opinion on considerations of general policy and in particular as to how far they considered a system of Government monopoly in matches to be desirable both in the interest of the industry and of the country in general. In replying to the Tariff Board the Committee said that generally speaking they were opposed to any form of Government interference with trade that could be avoided, and they were not in favour of any extension of the system of State Monopoly, that they did not consider the indigenous match industry fulfilled the conditions laid down by the Fiscal Commission and that they thought the apprehension expressed in some quarters of the activities of the Swedish Trust was exaggerated. The External Capital Committee laid down the proposition that, subject to certain safeguards, the inflow of foreign capital is not only unobjectionable in itself but is a valuable factor in assisting the economic development of India. What I think the country wants in the case of a commodity in universal use like matches in the best possible article at the lowest possible price, and the policy of protecting an

article inferior and dearer to that which can be obtained elsewhere by the consumer cannot, I think, be economically defended. Matches are an excellent subject for taxation from a revenue raising point of view and it seems to me it would be folly to abandon so productive a source for the sake of bolstering up an indigenous industry which has little chance of ultimate survival. Meantime I am glad to see that the President of the Tariff Board has sounded a healthy note of warning against speculation on the part of manufacturers of matches in anticipation of a levy of excise duty.

The Agricultural Commission.

The quiet and unobtrusive, but enormously important work of the Royal Commission on Agriculture has been latterly somewhat obscured by the dust of politics. It is expected that the Commission will shortly issue their report, and although the Chairman has expressly disclaimed magical powers it should prove a valuable guide for many years to come to those who have the task of administering the agricultural part of the country's activities and ultimately result in raising the peasant's standard of life and in increasing his productive and therefore consuming capacity on which the general trade and prosperity of the country depend to an overwhelming degree. The Committee last year submitted a lengthy memorandum in which they gave detailed expression to their views on such branches of the subject as demonstration and propaganda, finance, fragmentation of holdings, fertilisers, crops, agricultural implements and machinery, statistics, etc. One of the Committee's most important recommendations was on the subject of research which they hold should be controlled by a strong central executive body of the Government of India which should keep in touch the provincial agricultural affairs on co-ordinate results to prevent overlapping, waste and misdirected energy. They also made what they hope will prove useful suggestions for the improvement of the marketing of agricultural produce, a subject to which such an expert as Lord Linlithgow is likely to devote special attention. Copies of the

Chamber's memorandum were distributed to all members of the Chamber but unfortunately as the Chamber did not tender oral evidence, I understand it will not be embodied in the evidence attached to the Commission's report.

Road Development.

Your Committee have continued to keep a watchful eye on road development. Sir Arthur Froom representing this Chamber in the Council of State moved a resolution which resulted in the formation of a Committee "to examine the desirability of developing the road system of India, the means by which such development could be most suitably financed and to consider the formation of a Central Road Board for the purpose of advising in regard to and co-ordinating the policy in respect of road development in India." The Roads Development Committee issued a questionnaire and appointed a touring Sub-Committee. The Chamber submitted replies to the questionnaire and deputed Sir Joseph Kay and Mr. A. B. Morrison to give oral evidence before the touring Sub-Committee. Later Sir Joseph Kay and Mr. E. Miller gave evidence on behalf of the Chamber before the full Roads Development Committee at Delhi. On these various occasions the Chamber has expressed itself in favour of an additional duty on petrol which should go to the central fund as a guarantee against the interest on loans for the development of road communications. It has urged the constitution of a Central Road Board the functions of which should be somewhat on the lines of those of the Railway Board.

I feel that no apology is needed for the amount of attention we are giving to this subject. It is probably no exaggeration to say that road extension in India, facilitating utilisation of motor transport, is capable of imparting as powerful a stimulus to the economic development of India in the next half-century as the development of railways in the last half-century. In this connection I think it will interest you to know that the importance of the relation between road and rail transport was clearly brought

forward at the recent World Motor Transport Congress held in London during December last when various papers on the necessity of co-operation between road and rail transport were given. Papers were written by Railway Engineers from all parts of the world, and the discussion showed that road transport is now looked upon as being an essential factor in the economic running of rail services, the roads being considered as feeders for the railways for short hauls up to 100 miles, for which distances rail transport cannot compete economically with road transport. Col. Walton, of the North Western Railway, in his address before this Congress, is reported to have said that he had been authorised to state that the Government of India sympathised with the development of Road Transport as it led to the increase of Railway business by the opening up of the country.

Before leaving this subject may I be allowed to quote a couple of sentences from the report of the Highway Transport Committee of the American Section of the International Chamber of Commerce issued in May last year? It says: "The motor car has performed a significant function in eliminating sectional differences and the manifold uses of modern highway transportation are welding the nation into a homogenous whole. The development of motor transportation which has taken place in the United States will inevitably come in other countries."

Legal Matters.

A question of some importance to commercial men was taken up in the first instance by the Judges of the High Court of Bombay and is now under the consideration of the Government of India. It is a point in the technical rules of evidence, more particularly in commercial suits. I refer to the question of the admissibility in evidence without formal proof of certain commercial documents such as *Lloyds Weekly Shipping Index*, Certificates of the Manchester Ship Canal, *force majeure* certificates issued by Chambers of Commerce, etc. If the proposed legislation is enacted such documents will be accepted as *prima facie* evidence

and it will no longer always be necessary to grant a commission for the examination of witnesses abroad—a wasteful and dilatory method of obtaining information which encourages the employment of frivolous and obstructive tactics. As one of your representatives at the meeting of the Associated Chambers held in Calcutta last December, I was privileged to move a resolution on this subject. My resolution advocated *inter alia* the insertion of a provision in an Act somewhat on the lines of the Bankers' Books Evidence Act, 1891, empowering the Court to take evidence whether a particular document is by the custom of merchants in a particular trade or locality recognised as proof of the facts contained in it. The representative of the Bengal Chamber, while making it clear that on the principle involved they were entirely in agreement with the Bombay Chamber, suggested an alteration in method whereby a document should be proved to come within the provisions of the statute by the production of a certificate from an authorised Chamber of Commerce to the effect that the document was in fact treated by the custom of merchants as authentic. The Bengal Chamber's amendment was accepted by the meeting, rather unfortunately, as I think, for I doubt whether in its amended form the resolution will be acceptable to the Government of India on whom will devolve the duty of declaring by notification in the *Gazette of India* what constitutes an "authorised Chamber of Commerce". However, a report of the debate has gone to the Government of India who will be able to form their own conclusions. Those interested can read it in the proceedings of the Annual General Meeting of the Associated Chambers which was recently issued to members. The Bengal Chamber's amendment would appear to indicate a rooted objection to a reference to the Court. Possibly their experience has been less happy than ours on this side where, as you know, we have a Chief Justice who has the interests of the commercial community especially at heart.

Another legal subject which has had the attention of your Committee is the present state of the law relating to insolvency

in this country. The matter originally came up in connection with the Provincial Insolvency Act with which of course we in Bombay are not directly concerned. But an examination of the subject by the Associated Chambers has shown that the amendment of the existing procedure is evidently considered necessary in the case of Presidency Towns insolvency legislation just as much as in the case of provincial legislation. The Committee have recently addressed the Associated Chambers and urged the desirability of bringing the various Chambers more into line with a view to facilitating action on the part of the Government of India. Apart from a number of minor amendments and improvements in procedure we should like to see provisions introduced in the Indian Insolvency Acts similar to those in the English Bankruptcy Act, 1883, imposing on the Official Receiver or Assignee the definite duty of taking the initiative in case of misconduct on the part of the insolvent. During the year various amendments to the Code of Civil Procedure and the Indian Limitation Act besides quite a number of other legal matters, have been considered by your Committee, but I need not detain you with any of them and they are dealt with in their place in the Report. They are mainly designed to give effect to the recommendations of the Civil Justice Committee which continues to exercise its beneficent influence on the administration of justice in this country.

Shipping.

As the result of prolonged enquiry, both in this country and in England, the Government of India have undertaken legislation for centralising the administration of shipping and navigation and lighthouses. An important Bill amending the Merchant Shipping Act has been introduced in the Legislative Assembly. Your Committee have expressed their approval of the object of the Bill, namely, the transfer of the administration of shipping and navigation from the agency of Local Governments to a central organisation under the direct control of the Governor General in Council. When speaking to a resolution

on the subject at the meeting of the Associated Chambers in 1924 I stated that the Bombay Chamber was in agreement with the principle of centralised control subject to the control being of the broadest character and to the Port Trust executives being allowed a free hand in matters of internal organisation. It is satisfactory to note that the proposed transfer will not impose any serious additional burden on shipping.

The centralisation of lighthouse administration was accomplished last September and a Central Advisory Committee has been constituted for the purpose of advising Government in regard to all proposals relating to lighthouses and their cost and in regard to the making or alteration of any rules or rates of dues. As it was understood that the Advisory Committee system had not proved a success in England we supported a proposal by the Bengal Chamber that the Central Advisory Committee should be replaced by a Central Board of Control on which shipping interests should be strongly represented. The Government of India, however, were not able to see their way to accept this proposal. At the time of moving the Lighthouse Bill, Sir Geoffrey Corbett, Commerce Secretary, made a statement to the effect that while Government must be ultimately responsible for the lighting of the coast of India and for the control of expenditure they undertook that the advice of the Advisory Committee would ordinarily be accepted. I think we may rest content with this undertaking. Sir Arthur Froom is the Chamber's representative on the Central Advisory Committee. A separate Advisory Committee on the Persian Gulf Lights has been in existence for some time and it is satisfactory to record that the lighting fees were reduced from 3 annas to 2 annas per ton as from the 1st April 1927. Our representative, Mr. M. A. Hughes, reports that there is some prospect of a further reduction in rates in the near future.

Visit of H. E. The Viceroy.

An outstanding event of the year was the visit of His Excellency the Viceroy to Bombay and we were much dis-

appointed that His Excellency's attack of malaria prevented him carrying out his full programme during his stay here. We hope that Bombay will have another opportunity of welcoming Lord Irwin during his term of office.

A. F. I.

The Military Authorities are still anxious to enrol as many officers and men for the A. F. I. as possible and recently His Excellency the Governor with the General Officer Commanding Bombay District has had opportunities of addressing some of the younger men here in Bombay. I would urge the seniors of firms to make such arrangements as will allow their employees to carry out the small amount of annual training required under the scheme. Our motto should be defence not defiance. As General Weir said the other day the Auxiliary Force is necessary for use in emergencies to support constituted authority against organised disorder.

The Floods in Gujerat.

In the summer of last year Gujerat was visited by disastrous floods which caused widespread distress throughout the district. The Bombay Central Flood Relief Fund was immediately opened and a sum of upwards of Rs. 18 lakhs has been raised. I issued an appeal to members of the Chamber and I would take this opportunity of acknowledging the generous response which was forthcoming not only from firms as such but from their principals, assistants, and staffs both Indian and European. I understand that the prompt relief measures which were taken have been instrumental in mitigating to a large extent the distress in the afflicted districts. Great credit for this is due not only to the officers of the Government but to the large army of voluntary workers who gave their services freely and unselfishly and to the Honorary Secretary of the Flood Relief Fund and his staff

Bombay Development Department.

At this time last year my predecessor who had presided over the "Kay" Committee informed you that the conclusion

arrived at by himself and his colleagues on the subject of Back Bay reclamation was, briefly, that the original scheme should be curtailed and limited to completing the filling of Blocks 1, 2, 7 and 8. During the latter part of the past year I have sat on an Advisory Committee appointed by the Government of Bombay to render such assistance as may be possible in deciding such questions as the placing of contracts for the completion by dry filling of Blocks 7 and 8 and the continuance of filling Blocks 1 and 2 by dredging from Back Bay. Both these sections are proceeding satisfactorily if we eliminate the most important fact that, according to original plans and expectations, the final completion of these blocks will be extended considerably beyond the anticipated dates with consequent increase in debt charges. In accordance with the recommendations of the Mears Committee the dry filling of Blocks 7 and 8 has been given out to contract, but although the difficulties to be expected were plainly pointed out to the contractors and were accepted by them they have not been entirely successful in overcoming them. The wet filling of Blocks 1 and 2 has, however, been kept up to the anticipated programme and it has been found that there is sufficient material to complete these two blocks, it is hoped, by May of next year. I have also been sitting as your representative on a Lay-out Committee which is to deal with the whole of the abridged reclamation scheme. Owing to difficulties which present themselves in regard to dealing with the northern part of the Reclamation and including the development of Kennedy Sea Face this Committee has not been able as yet to come to any definite conclusion, and beyond stating that the obvious solution of the problem would entail a further heavy expenditure which requires very serious consideration I cannot express any opinion.

Chamber's Arbitration Rules.

Reference was made in this place last year to the efforts of the Committee to place the Bombay system of surveys and arbitrations on a sounder footing. I am glad to be able to report that agreement on this subject has been reached with the Man-

chester and Bradford Chambers. We are now in negotiation with our friends of the Native Piece-goods Merchants' Association who have accepted the principle which it is desired to introduce and I hope that my successor will be able before long to submit for the approval of importing members a revised set of rules which will be more satisfactory to all parties.

Statutory Commission.

It is only natural and very necessary that I should make some reference to the present arrival in India of the Statutory Commission and its reception in this country.

In this connection I may perhaps be allowed to quote from the valedictory address made by Sir Walter Willson, the representative on the Legislative Assembly of the Associated Chambers of Commerce. He said :—

> "I am no more in favour of Chambers of Commerce trailing a political coat gratuitously and unnecessarily, than is the most irreconcilable diehard in the country. I might be in favour of Chambers rigidly excluding all political questions from their consideration, if it were not obviously equally impracticable. I am still in favour of Chambers of Commerce excluding from their consideration all purely political questions, such as constitutional issues, political detenus, etc., but there are many other political questions which directly impinge upon commerce."

With that view I am entirely in agreement and I am not going to enter into any political whirlpool this afternoon. It would be impossible for me even cursorily to survey the immense labours the Commission will have to go through to arrive at and to present to the British Parliament an impartial report of the further progress towards the bestowal of self-Government which the past ten years of partial devolution warrant. Most of us in this room, I think, deplore the present position which has been brought about by the intemperate criticisms of the constitution

of the Commission. The organisation of hartals on the arrival of the Commission at various centres resulted in bloodshed at some of them, as was to be expected, and I am only too glad to be able to say that in Bombay the respect for law and order, which for a number of years has marked the civic progress of its inhabitants, resulted in no such disorders. I still hope that the impatient rejection of the olive branch held out first by the Viceroy and afterwards by Sir John Simon at Delhi will be capable of reconsideration when calmer counsels prevail after the storms of hasty vituperation have died down which have recently obliterated the horizon.

So far as this Chamber is concerned, I am sure I can say for the incoming Committee that it will assist and co-operate with the Commission so far as lies in its power in order to promote the best interests of the people of this country in general and of commerce in particular. Your new Committee will be fortunate in having as their leader, the President-elect, Mr. H. G. Cocke, whose long experience in the Legislature at Delhi will be invaluable when the Committee undertake the examination of the situation in order to place the Chamber's views before the Commission.

At this point I desire to express the appreciation of this Chamber of the most valuable services rendered by Sir Walter Willson to the Commerce of India and to his constituency during the past four years. I would ask you to bear in mind that Sir Walter has been giving his services for these four years entirely voluntarily. He had completed many years of a continuously successful business career in this country and had earned that retirement *in otium cum dignitate* which that career deserved. Instead of resting on his laurels Sir Walter has returned to India annually to give his services, as I have said, for the benefit of Commerce and sane business procedure and on behalf of this Chamber I am anxious to place on record our deep appreciation of his unselfish devotion thereto.

Domestic Affairs.

Our domestic affairs can be summed up in a very few words. I am glad to be able to report a surplus on the year's working of Rs. 30,632, which reduces our overdraft to more manageable proportions. Another equally good year would see it entirely extinguished, but I am afraid this is unlikely seeing that the bulk of our surplus is accounted for by fees collected in respect of weighments of American cotton and although this is still being imported into Bombay it is likely to be on a considerably reduced scale. We may, however, hope for a modest share of general prosperity if and when a trade revival takes place. At least we have the satisfaction of having emerged from the financial morass in which we found ourselves when I last had the honour of addressing you three years ago.

I desire to express my very sincere thanks to Mr. Winterbotham, the Vice-President of your Committee, during the past year. His ready assistance at all times and particularly in intricate questions of Income Tax has been invaluable. I greatly appreciate the advice and help I have had from the rest of the members of the Committee and also of the various Sub-Committees to whom many matters of particular interest to their special expert knowledge have been referred and whose opinions have been most useful to the General Committee.

The Secretary was on leave last summer, and on Mr. Royal fell the burden of the year's work. He carried out his responsible duties as Acting Secretary in a most competent manner and he has now been appointed Assistant Secretary, a post to which his long and meritorious service with the Chamber fully entitles him.

Mr. Sulivan, the Secretary, has been a strong support for your President to lean upon and the staff have worked willingly and well throughout the year.

I now beg to propose that the report of the Committee of the Bombay Chamber of Commerce for the year 1927 be and is hereby adopted and confirmed.

Mr. G. L. Winterbotham, the Vice-President, said :—Mr. Chairman, Your Excellency and Gentlemen,—In seconding the Resolution that the reports for the year be adopted and confirmed, it falls to me to call attention to one or two points which the President has excluded from his review.

Income-Tax.

At the beginning of the year your Committee appointed an Income-Tax Sub-Committee which, as far as this Chamber is concerned, was a departure from previous practice. If the number and complexity of the references to any Sub-Committee is any criterion of the need for its existence then I can say with confidence that the existence of the Income-Tax Sub-Committee has been amply justified. Your best thanks are due to Messrs. Cocke and Blunt not only for the time and attention which they have devoted to this work, but for the very valuable advice which from the store of their knowledge and experience they have been so ready to give.

The main references during the year have of course been the Indian Income Tax (Amendment) Bill and the Indian Income Tax (Second Amendment) Bill. The first of these dealt with a variety of points amongst which the taxable profits of non-resident traders was by far the most important. It is to be regretted that Government have, in the face of the recommendations of the Taxation Enquiry Committee and the unanimously expressed views of the Associated Chambers of Commerce, only recently in the Assembly refused to accept the very reasonable amendments on Clause 7 (IC) of the Bill put forward by the Bombay representatives. This is a signal instance of the weakness of the position of European and Indian commercial interests in the Legislative Assembly in matters which like Income-Tax vitally affect them. If we are unable to persuade the Government through the Central Board of Revenue to our way of thinking on any piece of proposed legislation we are told that it is up to our representative to make our case in

Select Committee or on the floor of the House, which sounds well but means of course that commercial and industrial interests will inevitably be outvoted. In these circumstances it seems to me that there is a very special responsibility thrown on the Central Board of Revenue in advising Government, which we are not convinced from our experience that they or Government themselves fully realise.

The Indian Income Tax (Second Amendment) Bill is an effort on the part of Government to render illegal certain practices at present legal for the evasion of Super Tax by the formation of bogus firms and companies. This is an object with which the Chamber is in full sympathy, but the Bill as drafted is in such a form as to be quite unacceptable on account of the danger involved for genuine private companies in the placing of certain additional powers in the hands of the Income Tax Authorities. We have put forward constructive amendments to overcome the difficulties and a resolution with a view to providing safeguards was recently moved at the annual conference of the Associated Chambers of Commerce and carried unanimously. The Bill has been referred to Select Committee and we shall shortly have another opportunity of seeing how far Government is prepared to go to meet the unanimously expressed views of the commercial community in this all important question of income tax.

Provident Funds.

The Vice-President last year referred to the efforts which the Committee had been making to secure exemption of private Provident Funds from Income Tax and advised the incoming Committee to continue the struggle. Your Committee during the year have in view of Sir Basil Blackett's undertaking in December 1926 to give the subject his sympathetic consideration, devoted their efforts to elucidating the present law on the matter, more especially in connection with the legal liability of Trustees or Managers of funds in the matter of deducting tax at source when members are paid up on retirement.

In one important point we have been successful in obtaining from Government an authoritative interpretation of the Act which coincides with our own very decided view while on another point we differ vitally from the Government in their interpretation. The whole matter at present waits on the decision of Government on the main question of whether private Provident Funds are to be put on the same basis as Government and Railway Provident Funds as regards Income Tax. As to this we have the assurance of Sir Bhupendra Nath Mitra as recently as last December to the Associated Chambers at Calcutta that in accordance with Sir Basil Blackett's previous undertaking "active reconsideration of the subject has been resumed" by the Government of India who are now consulting the local Governments for their views which on a previous occasion had been hostile to the proposal. May we express the hope that when the views of Your Excellency's Government are sought on this matter by the Government of India the case will receive the most sympathetic consideration from the point of view of the interests of the members of Provident Funds themselves and that this Chamber who have this matter very much at heart may be given an opportunity of stating the whole case? We find it difficult to believe that any local Government, least of all Your Excellency's, could, when all the facts are realised, be opposed to the introduction of legislation designed to avoid the inequitable taxation of the savings of a very large number of deserving people.

The Bombay Telephone Company.

With reference to the Vice-President's remarks in his speech last year regarding the proposed introduction of the message rate system by the Bombay Telephone Company the Government of India decided during the year that the proposal should be held in abeyance. This decision was reached after the Government of India had considered the whole question in the light of the report submitted by the Government of Bombay.

Before I sit down I should like to pay my tribute to the services rendered to the Chamber by Sir Leslie Hudson. The

Chamber has been lucky indeed to have him to guide its destinies for a second time. His ripe experience and sober judgment are assets of special value in India to-day and all who have worked with Sir Leslie—and who has not in some capacity or other?—will realise the debt of gratitude which the Chamber owes him for devoting his time and energy to its affairs. I regard it as a great privilege to have sat at the feet of so wise a Gamaliel.

I beg to second the adoption of the report.

The report was then adopted.

His Excellency the Governor:—Sir Leslie Hudson and Gentlemen,—The laying of foundation stones and the opening of new buildings are ceremonies that loom large in the life of a Governor, and it is a real pleasure to come here once a year, to this room, situated in the heart of the business quarter of this City, with its old-world atmosphere, vaguely reminiscent of the hall of a City Company, and to listen to a review of the work done by your Chamber for the advancement of the commercial interests of Bombay. But if the scene of your deliberations has a faint flavour of antiquity, the subjects of those deliberations are essentially modern, as your annual report clearly shows. I have always looked forward, with interest, Mr. President, to my annual visit to your Chamber. I am fully aware that the speeches to which I shall listen have in this common with the many I have heard elsewhere, that they will not be free from criticism of Government. This I also know, that that criticism will be constructive and without bias, and that the Chamber of Commerce always pays us the compliment of studying the subject which they criticise, and of reading the documents on which that criticism is based. It has always appeared to me eminently desirable that in India, as in other great commercial and industrial countries, the line of demarcation between commerce and politics should be clearly drawn, and that the dust of conflict in the political arena should not be permitted in any way to obscure business issues. It is a curious fact that whereas, in

this city, the individual perfectly recognises the necessity of this procedure, with the result that commercial relations between the various communities are on a footing of the greatest cordiality, there is a tendency for the collective mind entirely to forget it.

In your speech, Mr. President, you have dealt briefly and succinctly with an amazing number of subjects concerning trade in general, and the commerce of this City and Presidency in particular, as well as with various aspects of the relations between Government and the Chamber. You will not, I am sure, expect me to deal, even briefly, with all of them. Indeed, many of them relate to subjects with which the Government of this Presidency has no direct concern. One of the most interesting parts of your speech was that which dealt with the trade outlook, and it is indeed refreshing to find this touch of optimism when one is told so often that the trade and prosperity of this great country is dead or moribund, and that India, drained dry or bled white by some vague but presumably malignant vampire, is tottering on the brink of financial and economic destruction. Even the satisfactory figures showing the improvement in all-India trade which you have quoted, Mr. President, bring no conviction or satisfaction to these mourners at an imaginary death-bed.

If we scan the international horizon, the dawn of better days seems to be at hand, and, as you have very rightly suggested, Mr. President, it is necessary to look overseas if the problem of trade is to be properly envisaged. The slow process of recovery from the economic consequences of the War, and, if we may accept the view of some of our Professors, the economic consequences of the Peace, which was in England interrupted in 1926 by labour troubles, was resumed in 1927. Prices showed a tendency to settle down at less than half the figure of April 1920, and to about 50 per cent. above the pre-war level. Unemployment, serious as it is, was less acute than at any other period since the collapse of the post-war boom. Greater confidence in industry was reflected in the new issues of capital, which reached

a higher total than in any year since 1920. The restoration of sound monetary conditions on the Continent was of definite and widespread benefit, not only to Europe but to the commercial world in general, and commerce did not have added to its difficulties wild gambles in exchange. The influx of American capital into Europe, to which you have referred, Mr. President, with its effect in reducing interest rates in Europe, was another favourable factor, although the demand for capital is still so great that the rates of interest are yet relatively high. Within the Empire, Canada, South Africa and New Zealand showed progress, although in Australia conditions were not so satisfactory. East Africa, also, was affected by weather conditions and the fall in the price of cotton, but West Africa and the West Indies enjoyed good seasons. Prosperity also seemed to touch South America but China suffered from civil war. In France the finances of the country showed a striking improvement and business was active in Germany. Austria continued her recovery, and Hungary had a record budget surplus. Economic reconstruction and currency reform in Greece must have some effect on world trade, and progress is reported in the Scandinavian countries and the Czecho-Slovakia. Altogether, the New Year has begun with every promise of further progress, and I earnestly hope that, in this world prosperity, India in general and Bombay in particular will have a substantial share.

I welcome with you, Sir, the extinction for all time of the Provincial Contributions and it must be a source of gratification to the people of this Presidency, who have never failed to stand solidly behind Government in united and unanimous support of our demand. Our gratitude for favours received will not, however, prevent us from pressing for still further revisions of the Meston Settlement, in order that this Province may secure some direct benefit from improved trade conditions, so that the increasing demands made upon us for the expansion of essential services may be met, and that we may have some expanding source of revenue to meet our growing needs.

The Port of Bombay is fortunate in having, in the President of the Chamber of Commerce, so able and effective a propagandist, on its behalf, and the facts and figures which you have given will, I am sure, be read with interest and profit by critics of that great organisation, while your robust optimism regarding the future of this Port cannot but be gratifying to those responsible for the administration of this Presidency.

I observe that that perennial and extremely hardy and thorny plant—terminal taxes—crops up once more amongst the problems of trade and commerce in this City. As I pointed out last year, your objections have the support of the Taxation Enquiry Committee and of eminent authorities on taxation, and I think that, in principle, Government would accept the general proposition that terminal taxes have little to recommend them. I am aware that, coming from the Head of a Government which derives revenue from a cotton cess, such remarks may appear a little inconsistent, but the cotton cess was imposed for a specified purpose, and the difficulties in the way of its removal at the present time are by no means light.

There is one portion of your speech, Mr. President, which I hope will be read by the members of another great commercial organisation, whose offices are not a hundred miles from here, and that is the part referring to the cotton textile industry. I have faced the fire of criticism, and endeavoured to comfort the industry so recently, that I will not deal with the subject to-day except to express, with you, the hope that the trade mission will meet with success in its undertakings, while you may be assured that Government will continue to keep a watchful eye on the fortunes of the Bombay cotton mills, for it realises, as you do, that on them depend, very largely, the whole trade and prosperity of Bombay.

As an agricultural province, Bombay is looking forward with the keenest interest to the report of the Agricultural Commission. Members of Government and the Secretariat have found that the

climate of Mahableshwar is peculiarly conducive to mental concentration and profound thought, and we trust that the Commission's stay there will be productive of the greatest benefit to the country. Indeed, I am sure, from my knowledge of the composition of that Committee, and of the officials attached to it, that we may look forward with certainty to a report that will be definitely helpful and suggestive, and I have no doubt, Mr. President, that the memorandum which your Committee submitted will receive the consideration and attention which any representation from so important a body deserves.

The question of road development is one in which Government is particularly interested. There are in this Presidency provincial roads with a mileage of 8,575, while under the control of local Boards the road mileage is nearly 21,060 and, as you are aware, Government is responsible for the maintenance of provincial roads, with a few exceptions in the Poona and Ahmednagar District, and Local Boards are responsible for the maintenance of their own roads. The Presidency proper is provided with a reasonably adequate net work of main and branch roads, although there are still parts of Gujarat and Ratnagiri Districts to which this statement cannot apply. In Sind there are practically no roads, while in the Presidency itself there is a very large mileage of unmetalled roads which are little better than cart tracks, and are entirely unsuited for use by motor transport. The conditions and problems as regards road development are very different in the two parts of the Presidency. The problem before Government in Sind is that of constructing metalled, or otherwise surfaced roads, in a country where little or no stone exists, and where practically no surfaced roads have yet been constructed ; while the problem before Government in the Presidency proper is that of reconstructing the existing roads to meet modern traffic requirements. The total expenditure on provincial roads in the last financial year was Rs. 56¾ lakhs, or about Rs. 650 per mile. That is the average for all roads, for where heavy motor traffic occurs, it costs anything up to about

Rs. 2,000 a mile to maintain the present waterbound type of construction. In the last four years—1923-24 to 1926-27—nearly 12,000 private motor cars and cycles have been registered in this Presidency, over 3,300 taxis, and nearly 900 light lorries, besides 5,360 buses, the increase in the number of the latter being particularly striking, for, from 673 in 1923-24, the number of registrations rose to nearly 2,000 in 1926-27. Government have not been unmindful of this question of road development, for in 1926 Government appointed under the Chairmanship of the Honourable the Minister of Local Self-Government a Road Board consisting of official and non-official members, the latter including representatives of District Local Boards and a representative each of the Chamber of Commerce, Bombay, and the Western India Automobile Association. The Indian Merchants' Chamber have also lately been asked to nominate a representative. The functions of this Board are to advise Government on the division of the roads into classes in accordance with their importance and utility, on the laying down of standards to which each class of roads should conform, on the allocation of funds that may from time to time be available for road construction and improvement, and the policy to be followed in regard to the provincialisation of roads, and generally on the construction of new roads, and extension and improvement of the existing roads and their utilisation by various forms of transport. Divisional Committees have been formed. It was on the proposition of your representative that the Road Board requested the Bombay Government to inform the Government of India that they would welcome the appointment of a Road Development Committee, and that the Committee, when appointed, should visit this Presidency with a view to a thorough exploration of the question of road development. A sub-committee of that Committee visited this Presidency in December last, and held discussions with Government officials, representatives of District Local Boards, etc., and I am interested to observe, Mr. President, that your recommendation with regard to the imposition of an additional duty on petrol,

which would go to the Central funds, as a guarantee against the interests on loans for the development of road communications, is on the same lines as the recommendation put forward by the Government of Bombay.

Turning from the land to the sea, I notice that you refer to the centralisation of the administration of shipping and navigation and lighthouses. This change, which appears a reasonable one, involves a number of technical difficulties and legal enactments but I am sure that, when these are adequately dealt with, the result will be in accordance with your wishes. . . . . At the same time, may I express the hope that your desire for centralisation does not arise from any sense of dissatisfaction at the way in which these subjects were administered by the Bombay Government, but is based upon the principle that it is a subject which, in the interests of the country as a whole, should be administered by the Government of India.

I would like also, Mr. President, to express my thanks to you for your reference to the Auxiliary Force, and your appeal to the Heads of Firms to make such arrangements as would allow their employees to carry out the small amount of annual training required under the scheme. This is a matter regarding which I feel very deeply, and I have been doing what lies in my power to recruit officers and men for this Force, which, as you truly say, is based on the principle of defence and not of defiance.

The Government of Bombay, Mr. President, is indeed grateful to the Central Flood Relief Fund for its efforts in the cause of victims of the disastrous floods which occurred last year in Gujarat. I should like to add my thanks to those members of your Chamber, and their assistance, for the response which was made to that appeal, and I thank you, Sir, for your reference to the work of the officers of Government. It may interest members of this Chamber to know that Government has spent in various ways in the relief of these sufferers a sum of Rs. 142 lakhs.

We cannot get away, Mr. President, from the Development Department, and I observe that your references to it deal with the facts of the present day. The Advisory Committee of which you are the Chairman has had a difficult task before it, especially in the planning of a lay-out which will satisfy the aesthetic as well as the financial conscience of the people of Bombay. I can assure you that Government is most grateful for the very valuable assistance which is receiving from the Advisory Committee.

You have made allusion to the Statutory Commission. I do not propose to say anything this afternoon on this subject, as I spoke very recently and at some length on it when opening the Budget session of the Legislative Council, and to the remarks I made then I have nothing at the present moment to add.

There is much more material of interest in your speech, Mr. President, to which I could reply, but I feel I have detained you too long. I should, however, like to refer to the speech of Mr. Winterbotham. I am filled with admiration, Sir, for the easy and confident manner in which he has dealt with a subject which, to many of us, is, I think, completely unintelligible, namely, the law relating to Income Tax. I do not think that the Government of Bombay has yet been consulted on the question of Income-tax on private Provident Funds, but the Chamber may rest assured that it will have the fullest opportunity of stating its case.

Gentlemen, this is the last occasion on which I shall have the pleasure of addressing you, but, when I leave India, I shall take with me the memory of many friendships made in this City, and a pleasant and happy recollection of the unvarying support and assistance I have always received from the members of the Chamber.

SIR JOSEPH KAY said:—Mr. President, Your Excellency and Gentlemen—The resolution standing in my name is the formal one of proposing a vote of thanks to the President, Vice-President and the outgoing Committee.

Although it is formal in every case, here at last it is sincere and the report which you have before you indicates what a very wide field the Chamber's work covers and the splendid way in which the matters have been dealt with by the President and the Committee during the past year. There is one thing I have to mention however and it is that in addition to giving the fullest consideration to the various subjects that come up for discussion in Committee, the President and Vice-President also have to represent the Chamber's interests in public bodies such as the Legislative Council, the Port Trust and to serve on the various Sub-Committees set up by the Chamber.

Mr. Winterbotham has just now told us how very well Sir Leslie has carried out the arduous duties of President last year. Gentlemen, this is the second time in four years on which Sir Leslie has so ably guided the destinies of the Chamber and our special thanks are due to him and also to the Vice-President and the other members of the outgoing Committee.

With these few remarks I beg to propose "that the thanks of the Chamber be tendered to the President, the Vice-President and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year."

The resolution was seconded by Mr. H. H. SAWYER and carried with acclamation.

MR. C. H. GOODALL proposed, MR. E. J. BUNBURY seconded, and it was agreed :—

"That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the year 1928-29 in accordance with the provisions of Article 39 (*a*), be and is hereby confirmed :—

SIR ERNEST JACKSON, KT., C.I.E.
N. BIRRELL, ESQ.
D. J. MACGILLIVRAY, ESQ.
E. MILLER, ESQ.
E. C. REID, ESQ.
J. A. ROBERTSON, ESQ.
G. SUGDURY, ESQ."

MR. N. BIRRELL proposed, MR. MELVILLE LESLIE seconded, and it was agreed :—

"That MR. G. C. POCOCK be and is hereby elected Auditor of the Chamber's accounts for the year 1928 at a remuneration of Rupees two hundred and fifty."

MR. F. C. ANNESLEY said :—Mr. President, Your Excellency and Gentlemen,—I consider myself fortunate that there has fallen to my lot this afternoon the honour of proposing a hearty vote of thanks to His Excellency for having been good enough to attend our Annual General Meeting. I would remind Your Excellency that this is the fourth occasion on which you have been present and we know you were only prevented from being with us in 1926 by circumstances which we all deplored. You have set up a record, Sir, which any Governor will find it very difficult to beat. We all know that Your Excellency is a very busy man but all the same, Sir, you have never been too busy to spare time for the affairs of this Chamber.

I beg to move a very hearty vote of thanks to His Excellency for his presence here to-day and for his unflagging interest in the commercial problems which this City and Presidency have to contend with.

The resolution was seconded by MR. H. A. W. BRENT and carried with acclamation.

A vote of thanks to the President terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF PRESIDENT AND VICE-PRESIDENT OF THE CHAMBER FOR THE YEAR 1928.

In accordance with the prescribed regulations Mr. H. G. Cocke and Mr. H. H. Sawyer were elected President and Vice-President respectively of the Chamber for the year 1928.

BOMBAY LEGISLATIVE COUNCIL.

Chamber's Representative.

Sir Joseph Kay, one of the representatives of the Chamber in the Bombay Legislative Council, resigned his seat in April 1927 on proceeding to Europe, and Sir Leslie Hudson was elected to serve in his stead.

PORT TRUST BOARD.

Chamber's Representatives.

The terms of office of Sir Leslie Hudson, Messrs. F. C. Annesley, R. D. England, E. Miller and G. L. Winterbotham as the Chamber's representatives on the Board of Trustees of the Port of Bombay expired on the 31st March

1927, and in accordance with the prescribed regulations SIR LESLIE HUDSON, Messrs. F. C. ANNESLEY, P. BARKER, E. MILLER, and G. L. WINTERBOTHAM were elected to serve for a period of two years commencing from the 1st April 1927.

Subsequently Mr. MILLER obtained leave of absence from the Board meetings from 8th April to 25th October 1927 and Mr. A. B. MORRISON was elected to serve during his absence.

BOMBAY IMPROVEMENTS COMMITTEE.

CHAMBER'S REPRESENTATIVE.

Mr. HARRY T. GORRIE, the Chamber's representative on the Bombay Improvements Committee, resigned his seat in March 1927 on proceeding to Europe and SIR REGINALD SPENCE was elected to serve in his stead.

BOMBAY SMOKE NUISANCES COMMISSION.

CHAMBER'S REPRESENTATIVE.

Mr. B. BROWN, the Chamber's representative on the Bombay Smoke Nuisances Commission, resigned his seat in April 1927 on proceeding to Europe and Mr. A. GEDDIS was nominated to serve in his stead.

The period of appointment of the Bombay Smoke Nuisances Commission expired on the 31st December 1927, and the Government of Bombay asked the Chamber to nominate a representative to serve on the new Commission to be constituted for a further period of two years with effect from the above date.

The Committee nominated Mr. B. BROWN.

DEPARTMENT OF INDUSTRIES.

(*See Report* 1926, *Vol. I, page* 8.)

In the Chamber's Report for 1926, a reference was made to a Committee, on which the Chamber was represented by Mr. G. L. Winterbotham, that was appointed by the Government of Bombay to consider the development of the Department of Industries. The report of this Committee was published in July 1927, with the following minute of dissent signed by Mr. Winterbotham :—

I am not in agreement with the conclusion reached by the other members of the Committee in paragraph 19 that it would not be practicable for the Registrar of Co-operative Societies to control the technical part of hand-weaving demonstration work at present carried out by the Director of Industries. In my opinion, apart from the fact that this work was actually carried out by the Co-operative Department from 1912 to 1918, the opinions of the present Registrar and a previous Registrar of Co-operative Societies, quoted in the proceedings of the Committee, are sufficient evidence to show not only that it would be practicable, but that it might even be advantageous in that by a combination of the two staffs waste of time and money would be saved, greater efficiency would be achieved and the actual results of the technical part of this work might even show considerable improvement in view of the better supervision which would be possible.

In my opinion the question is of considerable importance in the present state of affairs, when with the limited funds available in the budget the Industries Department is not in a position to function usefully apart from its activities in fostering the hand-weaving industry I am not prepared to say that with a properly qualified Director of Industries, and a strong staff working under him, it would not be better eventually for the Industries Department to control this work but it seems to me that, so long as the grant available for the Department is limited to the sum set aside in the 1926-27 Budget, it would be preferable to close down the Department altogether and transfer the hand-weaving work to the Registrar of Co-operative Societies. The amount actually saved by this course would be approximately

Rs. 30,000 representing the cost of the Headquarters Office and this would automatically provide a portion at any rate of the funds required for the industrial survey recommended in the Report, which I regard as the Committee's most important recommendation. It is admitted that a competent Director of Industries would be the best person to control and supervise the industrial survey, but, failing sufficient funds for the appointment of a Director and a reasonably strong staff to work under him and for the industrial survey, I am of the opinion that it would be better to have the industrial survey carried out by some other Government agency, possibly the Labour Office, than to appoint a Director of Industries without providing him with sufficient funds to make a success of his department.

I differ from the rest of the Committee in their recommendation in paragraph 22 that the control of Industrial Education should be handed over to the Director of Industries. I hold that in all educational matters the final word should rest with the Education Department and that, therefore, the control of Industrial Education should remain with the Director of Public Instruction who should work in close co-operation with the Director of Industries. The latter should be an *ex-officio* member of the Committee of Direction of Technical Education.

INDIAN CENTRAL COTTON COMMITTEE.

Chamber's Representative.

Sir Joseph Kay, the Chamber's representative on the Indian Central Cotton Committee, resigned his seat in March 1927, on proceeding to Europe, and the Committee of the Chamber nominated Mr. C. H. Goodall to serve in his stead. Later in the year Mr. Goodall resigned his seat and the Committee nominated Mr. A. Fotiadi to take his place.

BOMBAY TELEPHONE CO., LTD.

Chamber's Representative on Board.

Mr. R. D. England, the Chamber's representative on the Board of the Bombay Telephone Company, Ltd., having

resigned his seat on proceeding to Europe, MR. G. L. WINTERBOTHAM was nominated to serve in his stead.

RAILWAY RATES ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVES.

(*See Report* 1926, *Vol. I, page* 6.)

The Railway Board in October 1927 informed the Chamber that it was intended to publish in the *Gazette of India* a revised list showing the names and addresses of the commercial representatives for service on the commercial panel of the Railway Rates Advisory Committee and requested that they might be furnished with any alteration to be made in the list of members representing this Chamber.

In reply the Committee stated that they had no alteration to suggest. The Chamber's representatives were: Mr. G. C. R. Coleridge, Mr. L. A. Halsall, Mr. J. F. Macdonell, Mr. E. Miller and Mr. G. Sugdury.

AUXILIARY FORCE ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

MR. H. R. WATSON, the Chamber's representative on the Advisory Committee constituted under the Auxiliary Forces Act, resigned his seat on proceeding to Europe, and the Committee of the Chamber nominated Mr. N. M. MORRIS to serve in his stead.

The term of office of Mr. Morris expired on the 19th June 1927, and the Committee of the Chamber re-nominated him to serve for another period of one year.

SUB-COMMITTEES.

Following the procedure adopted in former years, the usual standing Sub-Committees, with an additional one for Income-tax, were appointed to assist the General Committee during the year 1927 :—

Import Sub-Committee.

W. Deacon, Esq.
J. Bullock, Esq.
R. A. F. Kidson, Esq.
A. McIntosh, Esq.
E. G. Montgomery, Esq.
N. Tombazi, Esq.

Shipping & Export Sub-Committee.

D. J. MacGillivray, Esq.
S. Calvocoressi, Esq.
L. C. Herne, Esq.*
H. F. Hobbs, Esq., D.S.O., M.C.
E. Lieberherr, Esq.
C. F. Morris, Esq.

Docks & Railways Sub-Committee.

H. T. Acton, Esq.
H. P. Ball, Esq.
A. Peel Goldney, Esq.
R. C. Lowndes, Esq.
R. K. R. MacMaster, Esq.
T. R. A. Radcliffe, Esq.

Finance Sub-Committee.

F. C. Annesley, Esq.
H. A. W. Brent, Esq.
C. H. Goodall, Esq.
A. G. Gray, Esq.
C. C. Gulliland, Esq.
J. G. Ridland, Esq.

Income-tax Sub-Committee.

G. L. Winterbotham, Esq.
L. Blunt, Esq.
H. G. Cocke, Esq.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on 31st December 1927 was 157 Chamber Members and 5 Associate Members,

* The Committee regret to announce that Mr. L. C. Herne died on the 21st September 1927

against 152 Chamber Members and 4 Associate Members at the end of 1926.

The following are the names of the Chamber Members elected during the year under report :—

Sir Alexander Gibb and Partners.

Proposed by Messrs. Mackinnon, Mackenzie & Co., and seconded by the Asiatic Petroleum Co. (India), Ltd.

The Atlas Assurance Company, Limited.

Proposed by Messrs. Mackinonn, Mackenzie & Co., and seconded by Messrs. Shaw, Wallace & Co.

The Commercial Union Assurance Co., Limited.

Proposed by Messrs. Wallace & Co., and seconded by the National Bank of India, Limited.

Messrs. W. H. Deeth & Co.

Proposed by the Chartered Bank of India, Australia and China, and seconded by Messrs. G. C. Wakefield & Co., Limited.

Messrs. Courtaulds (India), Limited.

Proposed by Messrs. A. F. Ferguson & Co., and seconded by the Chartered Bank of India, Australia and China.

The Tata Iron and Steel Company, Limited.

Proposed by Messrs. Tata Sons, Limited, and seconded by Messrs. Shaw, Wallace & Co.

Messrs. F. & C. Osler, Ltd.

Proposed by the Hongkong & Shanghai Banking Corporation, and seconded by Messrs. Heatly and Gresham, Limited.

The Lightfoot Refrigeration Co., Limited.

Proposed by the Bank of India, Ltd., and seconded by Messrs. A. F. Ferguson & Co.

Messrs. James Taylor & Co. (Merchants), Limited.

Proposed by Messrs. Shaw, Wallace & Co., and seconded by the P. & O. Banking Corporation, Ltd.

The following Associate Member was elected during the year :—

The National City Bank of New York.

Proposed by the Imperial Bank of India and seconded by the Chartered Bank of India, Australia and China.

The following Chamber Members resigned during the year :—

Messrs. Strauss & Co.

Messrs. Lyon, Lord & Co., Ltd.

The International Banking Corporation.

Messrs. Hughes and Davies.

THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

Annual General Meeting.

The eighth annual general meeting of the Associated Chambers of Commerce of India and Ceylon was held at Calcutta on the 19th and 20th December 1927. The proceedings were opened by His Excellency the Right Hon'ble Sir Stanley Jackson, P.C., G.C.I.E., Governor of Bengal.

This Chamber was represented by the President Sir Leslie Hudson, KT., M.L.C., the Vice-President Mr. G. L. Winterbotham, M.L.C., and the Secretary Mr. R. J. F. Sulivan.

The following is a list of the subjects in connection with which resolutions were unanimously adopted by the meeting :—

1. Income-tax : Regrading and Super-tax.
2. Income-tax : Secrecy.
3. Income-tax : Indian taxation on the profits of non-resident principals.
4. Income-tax refunds.
5. Provident Funds.
6. The Income-tax (Second Amendment) Bill.
7. Regulation of Banking in India.
8. Terminal Taxes.
9. Import duty on Artificial Silk Mixtures.
10. The Import Tariff Schedules : Alteration of headings.
11. The Insolvency Act.
12. Acceptance of certain documents as evidence without formal proof in commercial suits.
13. Delay in trunk telephone calls.
14. Disposal of mining concessions by auction or tender.
15. Government intervention in industrial disputes.
16. Railway workshops.

A resolution on the following subject was carried *nem con* :—

17. The Indian Merchant Shipping Act, 1923 : Load Line Regulations.

Resolutions on the following subjects were withdrawn after discussion.

18. Export Duties.

19. Sea Customs Act : Section 30 (*a*).

Of the above the following resolutions, all of which were adopted unanimously, were moved by this Chamber :—Nos. 9, 12 and 14. The texts of these resolutions will be found under their respective headings in the body of this Report.

REPRESENTATIVE OF THE ASSOCIATED CHAMBERS OF COMMERCE IN THE LEGISLATIVE ASSEMBLY.

On the recommendation of the Association SIR ALEXANDER MURRAY, C.B.E., was nominated by H. E. the Governor-General in August 1927 to represent the Association in the Legislative Assembly during the absence in England of SIR WALTER WILLSON. On the latter's return to India in October 1927 Sir ALEXANDER MURRAY resigned his seat and Sir WALTER WILLSON was again nominated to represent the Association.

THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

BRANCH OFFICE AT DELHI AND SIMLA.

(See Report, 1924, Vol. I, page 27; 1926, Vol. I, page 23.)

It was noted in the Chamber's Report for 1926 that this Chamber had agreed to the appointment of a Secretary for the Delhi and Simla branch office of the Associated Chambers of Commerce of India and Ceylon. Mr. A. H. E. Molson was appointed to the post in December 1926. In March 1927 the Associated Chambers in a circular letter to members stated that in order to meet the additional expenditure incurred it was necessary to raise a sum of about Rs. 20,000 during the year 1927 from among the members of the Association of which this Chamber's share was Rs. 2,880.

THE ELEVENTH CONGRESS OF CHAMBERS OF COMMERCE OF THE BRITISH EMPIRE.

The Eleventh Congress of Chambers of Commerce of the British Empire was held at Cape Town from the 4th to the 7th October 1927 when resolutions in connection with the following subjects were discussed :—

(1) Commercial Arbitration; (2) Double Taxation; (3) Taxation of Non-Resident Principals through Agents; (4) International Telegraph Convention; (5) Parcel Post; (6) Telegraphic Communications; (7) Imperial Penny Postage; (8) Empire Sugar Industry; (9) Empire Sugar Federation and Sugar Research; (10) Shipping; (11) Shipping Combines; (12) Bills of Lading; (13) Pilferage; (14) Taxation of "Casual" Shipping; (15) Naval Defence; (16) Overseas Settlement; (17) Imperial Conference; (18) Empire Marketing Board; (19) Research; (20) Imperial College of Tropical Agriculture; (21) Imperial Preference; (22) Trade Barriers; (23) Trade Reciprocity; (24) Free Trade within the Empire; (25) Development of Inter-Imperial Trade; (26) Permanent Trade Board in London; (27) Domestic Value; (28) Raw Material; (29) Anti-Dumping Legislation; (30) Imperial Education; (31) Assimilation of Commercial Law; (32) Government Certificates of Quality; (33) Weights and Measures; (34) Empire Cocoa Industry; (35) Empire produced Petroleum; (36) Empire Fruit Industry; (37) Fixed Date for Easter; (38) Legislation affecting Inter-Imperial Trade; (39) Empire Shipping Weeks; (40) Geneva Hours of Labour Convention; (41) The Purchase of Stores by Crown Colonies; (42) Imperial Air Communications; (43) Venezuelan 30 per cent. Surtax; and (44) The Rule of the Road.

VISIT TO THE CHAMBER OF SIR GEORGE RAINY.

Sir George Rainy, K.C.I.E., C.S.I., I.C.S., Member for Commerce of the Viceroy's Council, visited the Chamber on the

6th April 1927 and informally discussed the following subjects with the Committee :—

(*a*) Protection of the Indian Steel Industry.
(*b*) Road Development.
(*c*) Registration of Partnerships in India.
(*d*) Company Law (Revision of the Indian Companies Act.)
(*e*) The Kathiawar ports.
(*f*) Australian import duty on Indian goods.
(*g*) Revision of Indian taxation.

VISIT TO BOMBAY OF MR. E. C. BURDON.

Mr. E. C. BURDON, C.S.I., C.I.E., I.C.S., Secretary to the Finance Department of the Government of India, visited the Chamber on Wednesday, 30th November 1927, and informally discussed the following subjects with the Committee :—

1. Income-tax on Provident Fund contributions.
2. Cutting of Currency Notes.
3. Income-tax (Second Amendment) Bill.

VISIT TO THE CHAMBER OF MR. A. R. LOFTUS TOTTENHAM.

MR. A. R. LOFTUS TOTTENHAM, C.I.E., I.C.S., Member, Central Board of Revenue, accompanied by Mr. J. B. Vacha, Commissioner of Income Tax, Bombay, met the Committee

and Income Tax Sub-Committee of the Chamber on the 14th September 1927 and informally discussed the following subjects with them :—

(1) Deduction of Income-tax on Provident Fund Contributions.

(2) Interpretation of Section 7 (1C) of the Income-tax (Amendment) Bill.

(3) Income derived by Companies from tax free securities.

(4) Assessment of Tea Companies to Income-tax.

VISIT TO THE CHAMBER OF DR. D. B. MEEK.

DR. D. B. MEEK, O.B.E., M.A., D.SC., the Director-General of Commercial Intelligence and Statistics, visited the Chamber on the 17th August and had an informal discussion with the General Committee and Import Sub-Committee in connection with the following subjects :—

(1) The proposed amendment of the tariff schedule.

(2) The Directory of Exporters of Indian Produce and Manufacture.

(3) Certificates of freedom from disease of consignments of hides and skins.

(4) Import duty on artificial silk mixtures.

(5) Import duty on electrical machinery and gear.

(6) Import duty on steel hoops.

STAMP DUTY ON CHEQUES.

Under Section 5 of the Indian Finance Act, 1927, the stamp duty on cheques was abolished as from 1st July 1927. The Government of India towards the end of April informed all Provincial Governments and local administrations that it had been represented to them that Banks were likely to have a large number of stamped cheque forms on their hands at the end of June, and that the ordinary procedure of cancelling the forms and obtaining a refund of stamp duty would entail a substantial loss to the Banks as the printing of these forms was very expensive. Moreover, the destruction of such a large number of cheque forms, it was stated, would cause considerable inconvenience. The Government of India accordingly suggested to Local Governments that they might issue instructions to the effect that when stamped cheque forms were presented for cancellation under Section 54 of the Indian Stamp Act the stamps only should be obliterated and the forms returned to the Banks so as to avoid the wasting of these forms. The Government of India added that as the forms could be used for no other purpose than as cheques, there could be no danger to the revenue from this proposal.

In July 1927, the Associated Chambers of Commerce of India and Ceylon forwarded to this Chamber a copy of a letter that had been addressed to the Government of India drawing attention to the fact that the Collector in Delhi had declined to grant a refund in respect of stamps impressed more than six months before the date of delivery to him. The Association recommended that in the case of the refund of duty on unused cheque and draft forms, the circumstances justified

applications being treated under Section 51 of the Act which read as follows :—

The Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate if for any sufficient reason such forms have ceased to be required by the said banker, company or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

The Government of India in addressing Local Governments and Administrations on the subject stated that there appeared to be nothing in Section 54 of the Indian Stamp Act to prevent the Collector, if so empowered by the Chief Controlling Revenue Authority, from making allowance for the stamps on cheques and obliterating the stamps without destroying them. They also commended the suggestion of the Associated Chambers to the notice of Local Governments.

STAMP DUTY ON "DARSANI HUNDIS."

The Government of India in August 1927 forwarded to the Chamber a copy of a letter they had addressed to the Marwari Association, Calcutta, in reply to a representation from the latter regarding the liability to stamp duty of "Darsani Hundis" payable at sight. The Government of India stated that they had referred the question to Local Governments for opinion. The Government of Bengal had replied stating that it was the practice in that province for "Darsani Hundis" to be paid on presentation when presented by a bank although where the presentor and the drawee were firms, payment was made on the day following presentation and might even be deferred for three days; in the latter case, however, interest

was paid for the extra day or two days after the day succeeding presentation. The Government of Bengal were of opinion that, on these facts, "Darsani Hundis" were bills of exchange payable on demand and were therefore already exempt from stamp duty as from the 1st July 1927 under the Indian Finance Act, 1927 ; and they reported that this view accorded with the practice of the Collector of Stamp Revenue, Calcutta, with whom, under Section 31, Indian Stamp Act, II of 1899, it rested to determine the duty payable on any instrument, subject to the provisions of Sections 56 and 57 *ibid.*

The Government of India added that replies had not yet been received from other Local Governments ; but unless it came to the notice of the Government of India that there was a conflict of opinion between the responsible Revenue or Judicial authorities in the different provinces, there would, in the light of the reply of the Government of Bengal, be no occasion for the Government of India to take further action in the matter.

STAMP DUTY ON CHEAP POLICIES OF ACCIDENT INSURANCE.

A representation was addressed by a member of the Chamber in September 1927, to the Government of India pointing out that under Section 47 C (*b*) (Policy of Insurance) the stamp duty payable in the case of any policy of accident or sickness insurance, was two annas for every Rs. 1,000 or part thereof of the compensation payable. The duty quoted in this section, therefore, applied to all policies of accident and/or sickness insurance, whatever the scope of the insurance might be, so that the same duty was payable on a policy covering all accidents and/or all sicknesses, without any

restrictions as in the case of a restricted policy covering, say, railway accidents only. It also meant that the same duty was payable in the case of a policy including many benefits, such as weekly compensation during disablement, in addition to compensation for death by accident as was payable in the case of a policy covering the risk of death by accident only.

The member also pointed out that at the moment there was no form of accident insurance within the reach of the poorer classes, and he was anxious to introduce a cheap form of accident insurance, with restricted benefits, at premiums ranging from one rupee upwards and added that it would be readily understood that whereas it was possible to pay a stamp duty of two annas for every Rs. 1,000 in the case of a policy with unrestricted cover and carrying a substantial premium, it was a very different matter in the case of a policy with restricted cover such as the one he was engaged in drawing up, where the premiums varied from Re. 1 to Rs. 3 per Rs. 1,000.

The member suggested that in such cases of accident insurance with restricted benefits and where the rate of premium did not exceed Rs. 3 per Rs. 1,000 that a stamp duty of one anna was sufficient and if this suggested amendment was introduced, the result would be an increase in revenue under this section of the Act owing to the greater number of policies which would be issued.

He estimated that if his scheme of Accident Insurance was introduced within a few years there would be not less than 1,00,000 policy holders and taking Rs. 3,000 as being the average sum insured, this would give a revenue at one anna per Rs. 1,000 of nearly Rs. 20,000 which he considered was considerably more than the total revenue now received

under the present Accident Insurance section of the Indian Stamp Act.

The Committee in addressing the Local Government on the subject enquired whether any reference had been made to them by the Government of India in regard to the proposal and if so what action had been taken in the matter. The Committee added that they approved of the proposal.

STAMP DUTY ON TRANSFER OF SHARES DEPOSITED AS SECURITY FOR LOANS.

The Government of Bombay asked for the views of the Chamber on the recommendations contained in paragraph 307 of the Report of the Indian Taxation Enquiry Committee. The paragraph in question reads as follows:—

307. A further difficulty that has been raised is as regards deposits of shares as security for loans. In India, the common way of giving such security is by depositing shares or marketable securities accompanied by an agreement such as is contemplated by Section 23-A of the Indian Stamp Act, 1899. There is reason to believe that this course is pursued owing to the heavy duty which would be exigible if an actual transfer of the securities were executed. The duty on such a transfer would be that payable under article 62 of Schedule I of the Stamp Act. In England the duty on such a transfer is a fixed duty of 10 shillings, and it would be advantageous if in India also the duty were made subject to a maximum of Rs. 10.

After consulting the Finance Sub-Committee the Committee replied to the Government of Bombay to the effect that they understood that the stamp duty on share transfers in India some years ago was four annas per cent. on the consideration which was held to be the market value of the shares on the date on which the transfer was submitted for registration. The duty

was subsequently increased to eight annas per cent. and later to twelve annas per cent. which was the then ruling rate. The Committee felt that the duty was excessive and as it operated very harshly it tended to curtail genuine business in joint stock companies share. Further, because it was excessive it was constantly being evaded. The usual method of evasion was the holding of shares with a blank signed transfer deed. The Committee were informed that banks preferred to lend money against the security of shares which stood in the name of the bank or its nominee or in the name of the borrower but the cost of transfer was so heavy that shares remained in the name of the party who sold them years previously. Those shares accompanied by a blank signed transfer deed passed from one purchaser to another and they were accepted by banks as security for overdrafts. The dividends were usually paid to the bank which gave a sort of guarantee or indemnity to the Company's agent.

The Committee stated that they were not in favour of the recommendation of the Indian Taxation Enquiry Committee that in cases where shares were deposited with a bank as security for a loan and were transferred for the purpose to a nominee of the bank that the maximum duty should be Rs. 10 nor did they agree with a suggestion that had been made that when shares were pledged they should be transferred by payment of nominal stamp duty in respect of a nominal consideration. The Committee felt that were a concession of this nature granted genuine purchasers of large blocks of shares would in the first instance get the shares pledged to them in order to effect a transfer by payment of nominal stamp duty.

The Committee were of opinion that the stamp duty should be 4 annas per cent. calculated on the consideration which

should be the market value of the shares on the date of registration. If Government were to adopt this suggestion the Committee believed that the revenue from share transfer stamp duty would not decrease, but on the contrary it would gradually tend to increase as evasion would cease.

CLOSING OF THE STAMP OFFICE IN BOMBAY.

(*See Reports* 1891, *page* 225 ; 1899, *page* 199.)

It was brought to the notice of the Committee in January 1927 that the Bombay Stamp Office had been closed on two occasions, one of them being a Friday, without notification, and that in consequence it was not possible in the latter instance to stamp usance bills in time for the mail. As the Committee understood that a good deal of inconvenience was caused to members of the Chamber by this circumstance they addressed the Superintendent of Stamps in the matter and asked to be notified in future if the Stamp Office was being closed on days other than holidays declared under the Negotiable Instruments Act.

The Superintendent in reply stated that on both the occasions referred to, notices for the information of the public were put up as usual on the notice-board of his office. He stated, however, that in future if the Stamp Office was being closed on days other than the holidays declared under the Negotiable Instruments Act a copy of the notice would be sent to the Chamber for the information of members.

CURRENCY NOTES REFUND RULES.

(*See Reports* 1925, *Vol. I, page* 29 ; 1926, *Vol. I, page* 43.)

The amendment of the Currency Notes (Refund) Rules, a reference to which was made in the Chamber's Report for

1926, came into force on the 1st July 1927. The principal changes in the rules introduced by the amendments and the general position as regards claims on defective notes are indicated in the following memorandum :—

I.—Notes of Rs. 5 and Rs. 10 denominations.

Under the new rules, no claim on half or mismatched notes of these denominations was admissible after the 30th June 1927. The possession of half currency notes of these denominations after that date did not constitute a claim to payment of any part of the value of the note.

Under the rules as amended, full value could be paid on a mutilated note of these denominations when the portion presented was clearly more than half and the Currency authorities were satisfied that such mutilated note was a portion of a genuine note. Such claims would be dealt with at any office of issue at which they were presented and not, as under the old rules, at the Calcutta Currency Office in the case of claims on Rs. 10 notes and at the Bombay Currency Office in respect of claims on Rs. 5 notes.

Payment on Rs. 5 and Rs. 10 notes would not be refused merely because they had been cut in halves. Cut notes properly joined together would be paid in full.

II.—Notes of denominations of Rs. 50 and upwards.

Under the rules as amended :—

(*i*) if more than half of the note was produced it would be treated as a mutilated note and full value paid thereon if the number of the note could be identified with certainty by the Currency authorities ;

(*ii*) if half a note was produced, half the value of the note would be paid at the Currency Office of issue 14 working days after its presentation if the counterpart had not been presented with a claim to the full value of the note, either before the presentation of the claim or within 14 working days thereafter ;

(*iii*) but if full value was claimed on a half note or if less than half of the note was produced, it would be dealt with in the same way as a wholly destroyed note and value paid not earlier than five years after .

the admission of the claim provided that the Currency authorities were satisfied that the portion not presented had been lost in such circumstances that there was no probability of such portion ever being presented;

(*iv*) if a mismatched note of these denominations was presented, each half thereof would be separately disposed of, as indicated in (*ii*) above.

Claims in respect of these notes would be dealt with, as previously, at the office of issue which was printed on the face of the note itself.

The effect of the changes mentioned above was to make it easier for the public to obtain half value on a half note but to make it more difficult to obtain full value on a half note.

It was intended that the alterations in the rules should not in any way interfere with the existing facilities enjoyed by the public for the remittance of funds by means of currency notes and through the agency of the Post Office but would add to the risk of using cut notes for remittance.

WEEKLY ABSTRACT OF THE ACCOUNTS OF THE CURRENCY DEPARTMENT.

It was brought to the notice of the Chamber by a member in June 1927 that the weekly abstract of the accounts of the Currency Department was not published in Bombay until some days after it was published in Calcutta. As this appeared to place the banks in this city at a certain disadvantage with regard to this information as compared with the banks in Calcutta, the Committee enquired of the Deputy Controller of the Currency, Bombay, whether it would be feasible to adopt the procedure followed in the case of the Government of India sterling remittances, *i.e.*, to arrange that the abstract be published in the local Press in Bombay on the same day that it was published in Calcutta.

The Deputy Controller of the Currency, in reply, stated that he had arranged for the publication of the weekly abstract in Bombay as soon as possible after the telegram containing the figures was received from Calcutta. He added that he had also arranged to exhibit the figures both in his office and in the Imperial Bank of India, and stated that these arrangements would ensure that the information was known in Bombay at the same time as it was known in Calcutta.

BALANCE SHEETS OF BANKS.

The Government of India, Commerce Department, on the 29th March 1927 issued the following notification :—

No. 60-T. (28).—In pursuance of sub-sections (2) and (3) of Section 151 of the Indian Companies Act, 1913 (VII of 1913), the Governor-General in Council is pleased to direct that the following alterations shall be made in Form F in the Third Schedule to that Act, *viz.* :—

(1) In the column headed "Capital and Liabilities," to the sub-head, "Provision for Bad and Doubtful Debts," the words and brackets "(in the case of companies other than banks)" shall be added.

(2) In the column headed "Property and Assets," in the sub-head "Book Debts"—

(*a*) After the words " Book Debts" the words and brackets "(other than bad and doubtful debts of a bank for which provision has been made to the satisfaction of the auditors)" shall be added ; and

(*b*) For the words "in all cases" where they first occur, the words "in all other cases" shall be substituted.

The following extract from a press *communiqué* explains Government's reasons for amending the Form :—

In India, as in other countries, it is not the practice to show in the balance sheet of a bank bad and doubtful debts for which provision has

been made to the satisfaction of the auditors. Recently, however, in the case of P. D. Shamdasani *vs.* S. N. Pochkhanawala and others the High Court of Judicature at Bombay have held that the prescribed form of the balance sheet (that is the form in the third schedule to the Indian Companies Act of 1913) requires that bad and doubtful debts should be shown on the assets side and provision made for them on the liabilities side. The Court concluded that if this finding operated so as to cause undue inconvenience to banks, they should move the Governor-General in Council to amend the form under the powers conferred on him by Section 151 of the Indian Companies Act of 1913.

A petition to the Governor-General in Council to amend the form has been presented by three banks, namely, the Central Bank of India, Ltd., the Bank of India, Ltd., and the Allahabad Bank, Ltd. The petition is supported by the Imperial Bank of India which is not governed by the Indian Companies Act and is not, therefore, directly affected.

The Government of India have decided to alter the form in respect of banks so as to bring it into conformity with the existing practice. The alteration for this purpose has been published in the *Gazette of India* in accordance with Section 151 of the Indian Companies Act of 1913.

STABILISATION OF THE RUPEE IN RELATION TO GOLD.

(*See Reports* 1925, *Vol. I, page* 18 ; 1926, *Vol. I, page* 45.)

A Bill further to amend the Indian Coinage Act, 1906, and the Indian Paper Currency Act, 1923, was introduced in the Legislative Assembly on the 25th January 1927. In the statement of objects and reasons attached to the Bill it was stated that the object of the Bill was to give effect to those

recommendations of the Royal Commission on Indian Currency and Finance which related to the immediate stabilisation of the rupee in relation to gold and to the interim measures required during the transition period pending the bringing into operation of their proposals for the transfer to a Reserve Bank of India of the control of the Note issue and other functions at present performed by the Secretary of State and by the Government of India.

The Commission recommended in paragraph 175 of their Report that the rupee should be stabilised in relation to gold at a rate corresponding to an exchange rate of 1*s.* 6*d.* gold for the rupee, that is, at the rate of one rupee for 8·47512 grains of gold. Clause 2 and all but the last portion of sub-clause (*e*) (*i*) of clause 3 were designed to give effect to this recommendation and at the same time to remove the legal tender quality of the sovereign and the half-sovereign, which were at the moment legal tender at the rate of 2*s.* for the rupee, in accordance with the Commission's recommendation in paragraph 66 of their Report that these gold coins must be demonetised in order to enable a real gold bullion standard to be established. In order, however, to enable the small holders of these coins to convert them into legal tender money, it was proposed to provide for the receipt of those coins in any quantities at their bullion value at the rate of 8·47512 grains of gold per rupee.

The Commission recommended in paragraph 166 of their Report that, until the Reserve Bank of India took over the control of the Note issue, the Government of India must be under a statutory obligation to buy gold and to sell gold or gold exchange at its option at the gold points of the accepted gold parity of the rupee. During the transitory period the Government of India would be engaged in building up

the gold holding in the Reserve and would not therefore exercise its option to give gold. Clauses 4 and 5 were designed to give effect to this recommendation as modified above.

Opportunity was taken to amplify the explanation to sub-section (3) of Section 19 of the Indian Paper Currency Act, 1923, which contained the temporary provisions, so as to provide for the valuation of the gold bullion held in the Paper Currency Reserve on the lines of clause (*a*) of sub-section (8) of Section 18 which referred to the permanent provisions which had not so far come into force.

It was announced in a Press *communiqué* dated August the 4th, 1926, which accompanied the issue of the Commission's Report, that, pending legislation, the Government would take such steps as might be necessary to confine the movements of exchange within the approximate upper and lower gold points as calculated on the basis of a 1*s.* 6*d.* rupee, namely, 1*s.* 6 3/16*d.* and 1*s.* 5$\frac{3}{4}$*d.*, respectively, and the Government undertook in the same *communiqué* to lay proposals before the Legislature during the next session in order to give the Legislature the earliest possible opportunity of considering the matter. A Bill designed to give effect to that undertaking was accordingly placed before the Legislature in August 1926. Further consideration of the Bill was postponed and the Bill automatically lapsed on the dissolution of the last Assembly. The Bill under reference was substantially the same in its purposes as the Bill introduced in August 1926, but the opportunity had been taken to effect certain improvements in the drafting.

This Bill met with the approval of the Finance Sub-Committee of the Chamber and of the General Committee and after being passed by both Houses of the Legislature received the assent of the Governor-General on 26th March 1927.

THE GOLD STANDARD AND RESERVE BANK OF INDIA BILL.

On the 25th January 1927 a Bill was introduced in the Legislative Assembly the object of which was to give effect to the recommendations of the Royal Commission on Indian Currency and Finance for the establishment of a Gold Standard for India and for constituting a Reserve Bank of India to control the working of that standard.

The Committee of the Chamber referred the Bill to the Finance Sub-Committee and later addressed the Government of India on the lines of the Sub-Committee's report. In their letter the Committee stated that in addressing the Finance Department of the Government of India in December 1926 (See Vol. II of Report for 1926, page 10) they expressed themselves in general agreement with the recommendations of the Royal Commission on Indian Currency and Finance in favour of establishing a gold bullion standard and constituting a Reserve Bank of India. The Bill under reference was designed to give effect to these proposals and it had therefore in the main the approval of the Committee. There were, however, a few points to which the Committee desired to draw attention.

The Committee pointed out that the business which the Bank might transact was defined in clause 14 of the Bill. It appeared to them that the powers conferred on the Bank under this clause were too wide although they realised that it might not be intended to use these powers to their full extent. One of the principles laid down by the Royal Commission was that the Reserve Bank should act as a Bankers' Bank. The Committee expressed a hope that this principle would be strictly adhered to and that the Reserve Bank

would not be allowed to compete with indigenous joint stock banks.

Clause 41 laid down that certain banks should maintain minimum balances with the Reserve Bank equal to 7½ per cent. of their demand liabilities and 2½ per cent. of their time liabilities to the public in India, thus reducing the percentages recommended by the Royal Commission in paragraph 161 of their Report. The Committee were of opinion that these percentages were still too high and should be reduced to 5 per cent. and 1½ per cent. respectively.

In paragraph 2 of the Second Schedule of the Gold Standard and Reserve Bank of India Bill provision was made for the payment to the Imperial Bank of a commission calculated on the total of the receipts and disbursements dealt with annually on account of Government by the Imperial Bank on behalf of the Reserve Bank. In order to be in a position to express an opinion on the suggested rates of commission the Committee asked to be furnished with detailed figures showing the amount of the receipts and disbursements of the Imperial Bank on account of Government for the past three years together with an estimate of the probable amount of commission payable under this clause. Under Section 42 the agreement between the Reserve Bank and the Imperial Bank was to remain in force for a period of 25 years. This period appeared to the Committee too long unless more information on this subject was available.

The only other point which the Committee raised concerned the position of the Imperial Bank under the new regime. They enquired whether there was any reason why the Imperial Bank, when it was freed from its present restrictions, should not be brought within the scope of the Indian Companies Act, 1913.

The Bill was submitted to a Joint Committee who altered its whole form and in particular substituted for Clause 4 a clause which changed the constitution of the proposed Reserved Bank from that of a Shareholders Bank to a State Bank. A great deal of discussion took place in the Legislative Assembly when the Report of the Joint Committee came up for consideration as Government refused to entertain any project which would introduce a political issue in the composition of the Board of Directors. The Finance Member however on the 8th September informed the Legislative Assembly that he did not propose to proceed further with the Bill during that Session.

Subsequently the Finance Member proceeded on a short visit to England for the purpose of discussing the whole position with the Home Authorities. (*Volume* II.)

IMPERIAL BANK OF INDIA (AMENDMENT) BILL.

A Bill further to amend the Imperial Bank of India Act, 1920, was introduced in the Legislative Assembly on the 25th January 1927. In the statement of objects and reasons attached to the Bill it was mentioned that the Royal Commission on Indian Currency and Finance had recommended that with the transfer to the Reserve Bank of India of the purely central banking functions, which were being performed by the Imperial Bank of India, the latter should be freed from the restrictions which on account of its hybrid nature were being imposed upon that Bank. This Bill was intended to remove some of those restrictions and to modify the control of Government over the operations of the Bank. It was stated that the amendments to the Imperial Bank of India Act proposed in this Bill had been accepted by the

Central Board of the Bank subject to any further modifications deemed necessary later on in the light of further consideration. The more important provisions of the Bill were :—

It was proposed to replace Section 10 of the Imperial Bank of India Act by another authorising the Bank to enter into an agreement with the Reserve Bank of India to conduct Government business as agent of the Reserve Bank.

It was proposed to remove the limitation imposed by Section 9 on the business which the Bank might transact at its London office and to give specific powers to the Bank to open branches outside India in London and elsewhere.

It was also proposed to give the Bank extended powers in regard to its internal business and to remove restrictions on the foreign exchange business which the Bank might transact.

Under the existing conditions the Controller of the Currency was an *ex-officio* member of the Central Board of the Bank and the Governor-General in Council nominated four other members to the Board under Section 28 of the Imperial Bank of India Act. Although the Imperial Bank of India would transact Government business as the agent of the Reserve Bank, it would have no direct connection with the Government, and it seemed unnecessary for the Government to retain any measure of control over the operations of the Bank by the appointment of members to the Board. It was therefore proposed to remove the right of the Governor-General in Council to appoint such members.

The Governor-General in Council was entitled, under Regulation 54 of the Imperial Bank India Act, to require of the Central Board of the Bank any information touching the affairs of the Bank and the production of any documents of the Bank, and he might also require the publication of such statements of its assets and liabilities, in such forms and at such intervals as he thought fit. It was proposed to remove this power from the Governor-General in Council, but, in order that he might be in a position to examine the affairs of the Bank in case of necessity, the provision by which he might appoint auditors under Regulation 59 to examine and report upon the accounts of the Bank was proposed to be retained.

A number of minor amendments incidental to the above were also made, and opportunity was taken to introduce some small changes in the Act in sections which had been found difficult to work in practice.

The Bill met with the general approval of the Finance Sub-Committee and the General Committee of the Chamber. The only point raised in connection with this Bill was mentioned in the Chamber's letter to the Government of India dealing with the Gold Standard and Reserve Bank of India Bill (*q.v.*), *i.e.*, whether there was any reason why the Imperial Bank, when it was freed from its existing restrictions should not be brought within the scope of the Indian Companies Act, 1913.

The Joint Committee to whom the Bill was referred submitted their Report in August 1927 but as it was decided not to proceed further with the Reserve Bank Bill during the September Session of the Legislative Assembly, this Bill did not come up for discussion during that session. (*Volume* II.)

THE 1927-28 BUDGET.

In reply to an enquiry from the Hon'ble Sir Arthur Froom in February 1927 as to what was the opinion of the Committee on the principal points of the 1927-28 Budget, the Committee stated that in their opinion the Budget proposals were generally satisfactory except those relating to Provincial contributions, though they welcomed the relief given. The Committee further stated that the reduction of the motor car import duty was appreciated on all sides. The Committee added that in view of the figures presented they strongly held the opinion already expressed that statutory effect must be given to the *de facto* ratio of 1*s.* 6*d.* otherwise this Province would suffer badly. They requested Sir Arthur to press their views on all Bombay members, emphasizing their appreciation of the small amount of relief given and their dissatisfaction at the unfairness of the Meston award, and finally the importance to Bombay of the 1*s.* 6*d.* rate.

THE INDIAN FINANCE ACT, 1927.

This Bill was introduced in the Legislative Assembly on the 28th February 1927. In the statement of objects and reasons attached to the Bill it was mentioned that the object of the Bill was to continue certain provisions of the Indian Finance Act, 1926, which would otherwise cease to have effect from the 1st April 1927, to make certain changes in the Schedules to the Indian Tariff Act, 1894, and to abolish the stamp duty on cheques and other bills of exchange payable on demand.

Clauses 2, 3 and 7 provided for the continuance of the rates of salt duty, postage, income-tax and super-tax prescribed by the Indian Finance Act, 1926, while clause 6 provided for

the credit to revenue for a further period of one year, *i.e.*, till the 31st March 1928, of interest on securities forming part of the Paper Currency Reserve.

Clause 4 gave effect to the following changes :—

(*a*) the abolition of the import duty on rubber stumps and rubber seeds ;

(*b*) the increase of the import duty on unmanufactured tobacco from Re. 1 to Rs. 1-8-0 per pound ;

(*c*) the reduction of the import duty on motor cars, etc., from 30 per cent. to 20 per cent. *ad valorem*, and the reduction of duty on tyres and tubes from 30 per cent. to 15 per cent. *ad valorem* ;

(*d*) the abolition of the export duty on tea and hides.

Clause 5 gave effect to the recommendation of the Currency Commission that the stamp duty on cheques should be abolished in order to encourage the habit of banking. It was also proposed to abolish the duty on bills of exchange which were payable on demand.

When the Bill came up for discussion in the Legislative Assembly an amendment was put forward and carried reducing the Salt Tax from Rs. 1-4-0 to Annas 10. The tax was, however, restored by the Council of State and when the Bill was referred back to the Assembly the latter accepted the Council of State's amendment. In the Legislative Assembly an amendment was also put forward opposing the proposed removal of the export duty on hides but an equal number of votes was recorded for and against the amendment, and the President gave his casting vote in favour of the *status quo* so that the duty still remained in force. (*Volume* II.)

EVASION OF PAYMENT OF INCOME-TAX AND SUPER-TAX BY THE FORMATION OF BOGUS FIRMS AND COMPANIES.

(*See Reports* 1923, *Vol. I, page* 96 ; 1924, *Vol. I, page* 84.)

The Government of Bombay in September 1927 forwarded to the Chamber for opinion a copy of a Bill further to amend the Indian Income-tax Act, 1922. From the statement of objects and reasons attached to the Bill it appeared that Government had been considering for some time, in consultation with the commercial community and the officers of the Income-tax Department, the best methods of rendering illegal certain practices, now legal, which were adopted by persons desirous of evading the payment of income-tax and super-tax, and this Bill proposed to give the taxing authorities the necessary powers to check such evasion.

Broadly speaking, the proposals in the Bill were :—

(1) to define a 'firm,' 'partner' and 'partnership' in the same sense as in the Indian Contract Act, 1872 ;

(2) to give discretion to the Income-tax Officer to treat as separate assessees the individuals comprising any association carrying on business, of which only one member was competent to bind the Association by his acts ;

(3) to give the Income-tax Officer discretion to treat the members of a company as separate assessees if the company restricted the right to transfer shares or limited the number of shareholders, exclusive of employees, to 50, or did not invite, or permit subscription to its shares or debentures by the public, and was under the control of not more than five members ;

(4) to permit the production by public servants before a Court of all documents or information relating to the registration of firms ;

(5) to impose penalties for failure actually to distribute shares of the profits of a firm in accordance with the provisions of the deed of partnership registered under the Income-tax Act ; and

(6) to give discretion to the Income-tax Officer to treat a registered firm as an unregistered firm if it failed to make a return of its income or to produce accounts or other documents called for by the Income-tax Officer.

It was stated that the powers under (2) and (3) above would be exercised by the Income-tax Officer, with the previous approval of the Assistant Commissioner, and an appeal would lie against the orders of the Income-tax Officer to the Commissioner of Income-tax. Against the appellate order of the Commissioner, it was proposed to allow a reference to the High Court both on questions of fact and on questions of law instead of on questions of law only as in all other matters arising under the Income-tax Act.

After consulting the Income-tax Sub-Committee the Committee, in replying to the Government of Bombay, observed that the Bill embodied the proposals of the Government of India with regard to the evasion of income-tax by bogus firms and companies which had on two previous occasions been the subject of reference to this Chamber and attached for information a copy of a letter to the Government of India dated 4th September 1924 which gave their previously expressed views on the matter. (*See* Report for 1924, Vol. I, page 84 *et seq.*) The Committee stated that their attitude towards the proposed legislation remained the same, that is to say, that while they sympathised with its object and recognised its need and had no objection to raise to the proposals as far as they affected firms, which seemed reasonable and equitable, they were of the opinion that the proposals as regards private companies were such as might lead to the harassment of genuine companies and that the advantage arising therefrom in enabling Government to deal with a few bogus companies was not commensurate with the risk involved for genuine traders.

In support of this view the Committee pointed out that under the Bill as drafted the Income-tax Officer had only to make a mathematical calculation as to which method of assessment yielded the greater amount of tax in deciding whether to assess a company as a company or as individual shareholders. He might apparently disregard all the considerations which might have led those in control of the company to make a cautious distribution of profit.

In the opinion of the Committee the number of genuine companies which were under the control of less than five members was much greater than the number of bogus companies which were evading tax and the interests of the former should not be lost sight of in any proposals to deal with the latter.

The Committee realised that at the present stage it was probably useless to endeavour to persuade Government to drop that portion of the Bill which referred to companies and they therefore urged that adequate safeguards should be provided in the Bill to protect the interests of genuine companies. In their opinion this could best be done by making it obligatory on the Income-tax Officer—(1) to take into consideration the reasonableness of a company's distribution of dividend and appropriation to reserve, (2) to state his reasons in writing, before passing the order contemplated in the last paragraph of clause 4 of the Bill (Amendment of Section 23 of the Act). This would ensure questions of reasonableness being dealt with as questions of fact in the hearing of an appeal.

The Committee therefore suggested that the final paragraph of clause 4 of the Bill should read as follows :—

"and the Income-tax Officer is satisfied that the company is under the effective control of not more than five members he may, with

the previous approval of the Assistant Commissioner, *and after hearing the Assessee and being satisfied that the profits distributed are unreasonably small having regard to all the circumstances of the company,* pass an order, *his reasons for which he shall state in writing and furnish a copy thereof to the company,* that no assessment on the company as such shall be made, and may thereupon include in the total income of each individual member thereof for the purpose of his assessment his share in the profits and gains of the company."

The words proposed to be added are in italics.

The Committee had no criticism to make of the remaining clauses of the Bill.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 19th and 20th December 1927, the Bengal Chamber moved the following resolution in connection with this Bill :—

"This Association being apprehensive of the possible effect, on the legitimate operations of bona fide business firms and companies, of the legislation proposed in the Indian Income-tax (Second Amendment) Bill, 1927, desires to record its opinion :—

(*a*) that it is imperative that a preamble should be introduced in the new section 23A which clause 4 of the Bill proposes to add to the Indian Income-tax Act, 1922, making it indisputably clear that the application of the section shall be restricted to cases where an attempt has been made to evade taxation, and

(*b*) that the decision as to whether or not there has been intent to evade taxation shall lie with a High Court on appeal, or, at the option of the assessee, with a Board of Referees consisting of an equal number of officials and non-officials, with a non-official Chairman."

TAXATION OF NON-RESIDENTS TRADING IN INDIA.

PROPOSED AMENDMENT OF THE INDIAN INCOME-TAX ACT.

The Government of India on the 4th December 1926, published in the *Gazette of India* a Bill further to amend the Indian Income-tax Act, 1922, for certain purposes. From the statement of objects and reasons attached to the Bill it appeared that it had been held that draught animals and other livestock were not 'plant' within the meaning of Section 10 (2) (*vi*) of the Income-tax Act, 1922 (XI of 1922). But as horses, bullocks, elephants, etc., used for draught purposes were analogous to 'plant' it was proposed in clause (2) (*a*) of the Bill to permit an assessee in computing his income from business to deduct as a business expense the cost of the livestock purchased for use in his business (not as stock in trade) to replace his stock so used.

It was stated that the Calcutta High Court had held that road cess levied on coal mines was an admissible deduction from the assessable profits of the mine. The cess though nominally levied on immoveable property was actually calculated with reference to the annual profits of the mines. It was therefore a tax on profit and generally speaking anything that was of the nature of a tax on profits was not allowed as a deduction in assessing income-tax. Moreover, the Central Government had always contended that provincial or local taxes on profits should not take precedence of Central taxes on the same profits, and if this principle was sacrificed, serious loss to Central revenues might result. Clause 2 (*b*) of the Bill made it clear that an assessee was not entitled to deduct, in computing income, any sums paid to a local authority in respect of any tax (cess, rate, etc.) assessed on the basis

of profits even though it might be nominally imposed on immoveable property.

The Income-tax Act was silent as to the correct procedure for the assessment in the year following the one in which partition was effected in a Hindu undivided family. Clause 4 of the Bill provided for assessment in such cases.

There were conflicting rulings pronounced by the Bombay and Allahabad High Courts as to how the assessment should be made in the year after there had been a change in the 'constitution' of an assessee, where for example, a firm had become a company. While the Allahabad High Court had held that where a firm had become a company, the assessment should be made as though the firm were still in existence at the time of assessment, the Bombay High Court had ruled that the assessment should be made as though the company had been in existence when the profits that had to be taxed were earned. Clause 5 of the Bill followed the Allahabad High Court ruling and also extended to income-tax the principle of the proviso to Section 56 under which where there had been a change in the personnel of a firm, the partners of the firm at the time of assessment were assessed to super-tax on the profits of the firm in the previous year with reference to the shares that each then held.

It was considered necessary to confer on the Assistant Commissioners of Income-tax and Commissioners of Income-tax the power to rectify mistakes in their appellate or review orders which they did not previously possess. Clause 6 of the Bill conferred such powers.

Clause 7 of the Bill made the law more definite in regard to the assessment of the profits of (1) export trade conducted by (*a*) residents and (*b*) agencies or branches in British India

of non-residents and (2) import trade conducted by agencies or branches in British India of non-residents. It was added that Section 42 of the Act which dealt with the assessment of non-residents was vague and this was neither satisfactory from the point of view of the Government nor fair to the tax-payer. Moreover, conflicting decisions on this subject had been pronounced by the High Courts of Madras, Calcutta and Rangoon.

As the law stood at the moment, an Income-tax Officer had no power to impose a penalty of less than the maximum amount mentioned in Section 46 of the Act. It was considered desirable to empower an Income-tax Officer to impose a penalty less than the maximum and to increase it successively up to the maximum should the default in payment of tax be persisted in by the assessee.

Following the British Income-tax law, it was proposed to withhold the grant of refunds under Section 48 (small incomes relief) in respect of dividends of companies and interest on Indian securities from non-residents who were not British subjects or subjects of Indian States, while refunds to non-resident British subjects or subjects of Indian States would be allowed and calculated not with reference, as at present, to the claimant's total income taxable in British India but with reference to his total income wherever derived which would be taxable if it accrued, arose or was received in British India. There seemed to be no reason why India should be more generous than the United Kingdom to non-residents who were not British subjects except to subjects of Indian States. As the law stood at the moment large sums were refunded to non-resident shareholders many of whom might be in receipt of considerable incomes in other countries

and the non-residents therefore enjoyed an unfair advantage over residents in British India. Clause 9 of the Bill gave effect to the above proposal.

It was stated that many bogus partnership deeds were produced for registration before the Income-tax Officers under Section 2 (14) of the Act even when the accounts were incomplete and showed no division of profits amongst the partners. It appeared, therefore, desirable to provide that a firm should not be registered unless it not merely filed a deed of partnership specifying the partners' shares, but also actually divided the profits in accordance with those shares. Clause 11 of the Bill gave effect to the proposal.

The Committee submitted the Bill for consideration to a Special Sub-Committee consisting of Sir Joseph Kay, Mr. G. L. Winterbotham and Mr. H. G. Cocke, and subsequently communicated their views on clause 7 of the Bill to Sir Walter Willson, M.L.A., on the lines of the Sub-Committee's reports.

The Committee in the first place pointed out that the Chamber expressed its views in this connection when it supported the recommendations of the Indian Taxation Enquiry Committee regarding agency and branch profits accruing to non-residents through business connections in India. They stated that the provisions of the Bill under reference differed markedly from those proposals and, in their opinion, they should not be accepted without considerable reserve.

As regards exports from British India, the Bill by new sub-section (1A) did make the position clearer, in that it provided a basis for assessing profits or gains, though the Committee anticipated that in practice difficulty would be experienced in estimating the correct price of the merchandise

if it had been sold at the port of export after delivery on board ship.

In regard to imports, however, the Bill in inserting sub-section (1C) did not appear to provide any basis for estimating the cost of merchandise but merely laid down that certain elements in the cost should not be allowed. The objections of the Taxation Enquiry Committee to the existing Section 42 (1) of the Act seemed to apply just as forcibly in respect of this clause. The Committee were impressed with the difficulty of satisfying the Income-tax Authorities as to the cost of imported goods but they were of the opinion that certain marketing and overhead charges incurred in the country of origin might reasonably be included in the cost.

With the other clauses in the Bill the Committee were in substantial agreement and they considered that no objections to them need be raised.

The Government of Bombay subsequently submitted the Bill to the Chamber for opinion. The Committee again referred the Bill to a Sub-Committee consisting of Mr. G. L. Winterbotham, Mr. G. Z. Meli, Mr. L. Blunt and Mr. H. G. Cocke and later addressed the Government of Bombay on the lines of the Sub-Committee's report.

The Committee in their letter stated that they were of opinion that clause 7 of the Bill went considerably further than was necessary to meet the needs of the case which, as was made clear in the statement of objects and reasons, was the necessity for the clarification of Section 42 of the Income-tax Act, which dealt with the assessment of non-residents, in view of the conflicting decisions given by the High Courts of Madras, Calcutta and Rangoon.

Clause 7 read as follows:—

Clause 7, *Amendment of Section* 42, *Act XI of* 1922.

For Sub-Section (1) of section 42 of the said Act the following Sub-sections shall be substituted, namely:—

"(F) All profits or gains accruing or arising to any person, whether directly or indirectly, from any property in British India or from any business carried on or transacted in British India by such person, or in the case of a person not resident in British India, by any agency or branch in British India, on his behalf, shall, notwithstanding that they are not received in British India, be deemed, within the meaning and for the purposes of sub-section (1) of Section 4, to be income accruing or arising within British India and shall be chargeable to income-tax under the head "Property" or the head "Business" as the case may be, and, in the case of a non-resident person, shall be charged in the name of the agent of such person and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax.

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of a non-resident person which are, or may at any time come, within British India.

1 (A) For the purposes of sub-section (1) the amount of the profit or gains which shall be deemed to have accrued or arisen in British India in respect of any merchandise exported from British India shall be the profits or gains which would have accrued or arisen if such merchandise had been sold at the port of export after delivery on board ship.

1 (B) Nothing in sub-section (1) or sub-section (1A) shall be deemed to relieve from liability to tax any profits or gains which would have been received in British India by or on behalf of any person.

1 (C) Where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him or by any agency or branch on his behalf of any merchandise exported to British India by him or by any agency or branch on his behalf from any place outside British India, the whole profit or gains arising from

such transaction shall be deemed to have accrued and arisen and to have been received in British India, and no allowance shall be made under clause (ix) of sub-section (2) of Section (10) in respect of any buying or other commission whatsoever not actually paid, or of any other amounts not actually spent, for the purpose of earning such profits or gains."

The objections to clause 7 of the Bill appeared to the Committee to be :—

(*a*) They considered that all references to residents should be deleted as Section 42 (1) of the Act was confined to non-residents and any amendment of that section should therefore be confined to non-residents as there were ample provisions in the earlier parts of the Act for the assessment of the profits of residents.

(*b*) It appeared to the Committee unnecessary that any reference should be made in the amending clause to profits or gains from property as such profits and gains were assessable under Section 9 of the Act and any reference to profits or gains from property under Section 42 (1) would appear to be superfluous.

(*c*) The Committee considered it was fundamentally wrong that income-tax should be levied on a hypothetical or imaginary profit as was sought to be done by sub-section 1 (A) of clause 7 read in conjunction with sub-section (1).

Income-tax was a tax on income, in which was included profits or gains from a business or trade, and until a particular transaction was completed by purchase and sale, it was impossible to say whether the transaction would result in a profit or loss.

The Committee stated that they were aware that in many cases of goods exported by the Agent of a non-resident it might

not be possible to produce accounts showing profit or loss from the completed transaction, as for instance, when the goods were exported for manufacture and not for sale. The Committee were also aware that it was probably to meet exactly such cases as these that the present amending clause had been drafted, but they considered that the proposal was open to strong objections for the reasons stated.

The Committee suggested that the following clause might be substituted for clause 7 of the proposed amending Bill :—

7. For sub-section (1) of Section 42 of the said Act the following sub-section shall be substituted, namely :—

(1) All profits or gains accruing or arising to any person residing out of British India, whether directly or indirectly from any trade carried on or transacted in British India by any agency or branch in British India on his behalf shall be chargeable to income-tax under the head " business " and shall be charged in the name of the agent of such person, and such agent shall be deemed to be for all purposes of this Act the assessee in respect of such income-tax.

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of a non-resident person which are or may at any time come within British India.

The Committee pointed out that if this clause were adopted then sub-sections (1A) and (1B) of clause 7 of the proposed amending Bill would be deleted and sub-section (1C) would become sub-section (1A).

The Committee added that apart from the changes in drafting in consequence of the three objections detailed above, it would be seen that the word " trade " had been substituted for the word " business " as the former word signified the completed transaction of buying and selling whereas the latter word was both vague and indefinite. Further the word " trade " was also used in the English Income Tax Act.

It would also be seen that the words "notwithstanding that they are not received in British India, be deemed, within the meaning and for the purposes of sub-section (1) of Section 4 to be income accruing or arising within British India and shall" had been deleted for the reason that, unless it was intended to alter the entire scope of the Act the only profits which were taxable in India were profits which accrued, arose or were received in British India. The Committee felt that a proposal to tax non-residents on profits which did not actually accrue or arise or were not received in British India would appear to be entirely unjustified.

The Committee had no further remarks to offer on the Bill.

Subsequently the Committee received several representations from members and others in regard to the intention of Clause 7, sub-section 1 (C) of the Bill and as the Madras Chamber had given notice that the following resolution would be moved on its behalf at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta in December 1927 the Committee decided to support it:—

"With reference to clause 7, sub-clause 1 (c) of the Income Tax (Amendment) Bill of 1926, this Association recommends to Government that the amendment of the Act should follow the suggestion in para. 236 of the Indian Taxation Enquiry Committee Report, and that the intention should be made even more clear if thought necessary."

The resolution was carried unanimously.

ASSESSMENT OF TEA COMPANIES TO INCOME-TAX.

The Indian Fiscal Commission in their report suggested that the export duty on tea might be abolished and the Taxation Enquiry Committee came to the conclusion "that the

duty is one which may remain for the present, but it should be removed or reduced, if and when the conditions of the trade indicate that it is having a prejudicial effect." The Government of India however being of opinion that the duty was wrong in principle decided to abolish it. This was done by the Indian Finance Act, 1927. In order to compensate themselves for the consequent loss in revenue the Government of India further decided to alter the basis of assessment to income tax of the profits of the tea industry. Formerly tea companies were assessed on only 25 per cent. of their total profits, the remaining 75 per cent. being regarded as agricultural income and therefore not liable to income tax. Government felt that the proportions assigned to the agricultural and manufacturing operations of the trade were based on very imperfect data, and that the proportions should be at least equal. They therefore proposed that a rule should be made under section 59 of the Indian Income Tax Act, 1922, to provide that, if owing to the existence of a market for green tea the manufacturing profits could be separately ascertained such profits should be assessed, and that otherwise they should be assumed to form 50 per cent. of the entire profits. Government considered that neither the public revenues nor the tea industry as a whole would be appreciably affected by these proposals, but the substitution of a tax on the profits for the export duty would result in a more equitable distribution of the burden of taxation.

As however the above proposal was strongly opposed by the Indian tea industry and it was also found to be *ultra vires* of the Act, the Government of India endeavoured to amend the Income-tax rules so as to permit the Income-tax Officer to levy the tax on such amount as he should find, having regard to all the circumstances of each case, to represent a reasonable

rate of profit on the sale of the produce as agricultural produce. This rule however also proved impracticable and eventually in September 1927 the Government of India introduced a Bill in the Legislative Assembly which in effect permitted them to fix the proportion of the income of tea companies that should be considered as non-agricultural income for income tax purposes. This Bill was passed by the Assembly and received the assent of the Governor-General on the 22nd September 1927. Subsequently a notification was issued by the Government of India proposing to fix the non-agricultural portion of the income at 40 per cent. The draft amendment of the Income-tax rules read as follows :—

After Rule 23 of the said Rules the following shall be inserted, namely :—

"24. Income derived from the sale of tea grown and manufactured by the seller shall be computed as if it were income derived from business, and 40 per cent. of such income shall be deemed to be income, profits and gains liable to tax."

INCOME DERIVED BY COMPANIES FROM TAX-FREE SECURITIES.

Under Section 20 of the Indian Income-tax Act, the principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

Rule 14 of the Rules under the Act prescribes the form which the certificate referred to in Section 20 should take.

This certificate read as follows :—

$\frac{\text{I}}{\text{we}}$ hereby certify that income-tax $\frac{\text{on the entire}}{\text{on per cent. of the}}$ profits and gains of the company, of which this dividend forms a part, has been or will be, duly paid by $\frac{\text{me}}{\text{us}}$ to the Government of India.

The Committee took the opportunity of the visit to Bombay of Mr. Loftus Tottenham, Member, Central Board of Revenue, in September 1927 to discuss the question with him. They pointed out that it was not possible for a company to show a correct percentage in respect of certificates for *interim* dividends payable before the year's profits were ascertained. As a result of the discussion a notification was issued on the 1st October 1927 by the Central Board of Revenue publishing the following draft amendment of Rule 14 :—

"In Rule 14 of the said Rules for the words $\frac{\text{on the entire}}{\text{on per cent. of the}}$ appearing in the form of certificate to be furnished by the principal officer of a company under Section 20, the following shall be substituted, namely :

$$\frac{\text{on the entire}}{\text{on such part, as is liable to be charged to Indian Income-tax, of the}}$$

AMALGAMATION OF INCOME OF HUSBAND AND WIFE FOR INCOME-TAX PURPOSES.

(*See Report* 1926, *Vol. I*, *page* 134.)

A reference to the Chamber's report for 1926 will show that the Committee while raising no objection to the principle that the incomes of a husband and wife living together should be aggregated for the purpose of computing the amount of tax to which they were liable, stated that they were strongly of opinion that an abatement of income-tax on the lines of

the English Act should be granted in cases where the amalgamation of the income of husband and wife resulted in an increase in the assessment.

Subsequently on the 26th February 1927 the Government of India issued the following *communique*:—

The Taxation Enquiry Committee recommended in paragraph 253 of their Report that for the purpose of charging income-tax and super-tax the income of a husband and wife living together should be aggregated for the purpose of computing the amount of tax to which they are liable; and that the tax on the whole at this rate should be divided between the two in proportion to the amount of their separate incomes.

The Government of India invited all Local Governments and Administrations and Chambers of Commerce and similar bodies to express their opinions in regard to this suggestion, and also consulted Commissioners of Income-tax. After considering the replies received the Government have decided that the suggested amendment of the law is unsuited to Indian conditions and they do not propose therefore to pursue the matter.

INCOME-TAX ON CONTRIBUTIONS TO PROVIDENT FUNDS.

(*See Reports* 1915, pp. 46, 264; 1920, *Vol. I, page* 11; 1921, *Vol. I, page* 29; 1923, *Vol. I, page* 13; 1926, *Vol. I, page* 138.)

A member in June 1927 forwarded to the Chamber copies of correspondence that had taken place between them and the Income-tax authorities in regard to the question of the levy of income-tax on employers' contributions to Provident Funds. The member asked the Chamber to consider the desirability of getting the Income-tax Act amended so that private Provident Funds and Provident Funds to which the

Income-tax Act applied would be placed on the same footing at least so far as exemption from taxation of the employer's contribution and the interest on the employer's and employee's contributions were concerned.

After a reference to the Income-tax Sub-Committee the Committee in replying to the member stated that in view of the undertaking given by Sir Basil Blackett that the whole question of Income tax on private Provident Funds would be examined, they could not see their way to endorse the member's suggestion that the Indian Income-tax Act should be amended in the manner suggested, as, in effect, this sought indirectly to achieve the same end for which the Chamber had been pressing and would continue to press, *viz.*, the exemption of private Provident Funds from Income-tax by bringing them within the scope of the Provident Funds Act, 1925.

Apart from this consideration the Committee did not think that it would be possible to achieve the desired result by the proposed amendment, as the Income-tax Act specifically differentiated between Provident Funds to which the Provident Funds Act of 1925 did and did not apply and the member's proposed amendment of Section 4 (3) (*v*) would therefore only have the effect of contradicting Section 4 (3) (*iv*) which immediately preceded it.

In the opinion of the Committee the only effective way of securing exemption from tax of amounts paid out to retiring members of private Provident Funds was to prevail on Government to amend the Provident Funds Act and nothing further could be done until Government's attitude on this point was definitely known.

There were, however, two points arising out of the correspondence which the member forwarded in connection with

the interpretation of the Act by the Income-tax authorities on which the Committee desired to give their views:

Firstly they observed that the Income-tax Officer (Salaries), Bombay, sought to include accumulated interest on Provident Fund balances as coming within the definition of "salaries" under Section 7 (1) of the Act and to impose a liability on employers under Section 18 (2) to deduct income-tax thereon at the time of paying off members on retirement. The Committee were of opinion that there was no liability on employers to deduct income-tax on accumulated interest on either employers' or employees' contributions to Provident Funds as under no interpretation of the Act could accumulated interest on deposits come within the definition of "salaries."

In this connection the Committee asked the member to favour them in due course with the reply of the Central Board of Revenue to their enquiry on the subject.

Secondly, the Committee were of opinion that where a private Provident Fund was constituted as an irrevocable trust there was no liability on the Trustees of the Fund to deduct income-tax when settling up the accounts of individuals on retirement or death, even on those sums received by the Trustees which represented the employers' contribution to the Fund, because the moneys disbursed by the Trustees were not "salary" in their hands.

It followed therefore that in the opinion of the Committee the only liability on employers under Section 18 (2) was to deduct income-tax on their own contributions to the Provident Fund when retiring members were paid up—if the Fund was not constituted as an irrevocable trust.

Subsequently, the member, in compliance with the request of the Committee, forwarded a copy of the reply received from

the Central Board of Revenue in which the latter stated that the question had been very fully considered by the Government of India on more occasions than one and the Board was not inclined to move them to consider it again.

As the terms of the letter were in direct contradiction of the assurances given by Sir Basil Blackett at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held at Cawnpore in December 1926, and were also at variance with the statements made by Sir Basil Blackett to the President and Vice-President of the Chamber when he met them in Bombay, the Committee addressed the Finance Department of the Government of India in the matter and stated that they would be glad to hear that the letter was written without the knowledge or sanction of that Department and that the whole question was still receiving the sympathetic consideration of Sir Basil Blackett.

The Committee were subsequently informed by the Central Board of Revenue that the suggestion of the member in question to which the Central Board replied was that the Income-tax Act should be amended so as to exempt from tax the accumulated balance at the credit of a subscriber to any Provident Fund when paid over to him. The Board replied that this matter, meaning the suggestion that the Indian Income-tax Act should be amended in this way, had been fully considered by the Government of India and that the Board were not inclined to move them to consider it again. The suggestion in question was not the same as that embodied in the Resolution passed by the Associated Chambers of Commerce of India and Ceylon at Cawnpore which related to the amendment of the Provident Funds Act so as to permit its being extended to private funds. The Board added that

the question of amending the Provident Funds Act was still under the consideration of the Government of India.

The Committee had an opportunity of discussing the whole question with Mr. Loftus Tottenham, Member, Central Board of Revenue, when he visited the Chamber in September 1927, and as a result the Commissioner of Income-tax, Bombay, issued a ruling to the effect that tax was not to be deducted at source from payments made from a private provident fund to an employee on retirement if the fund was a legal trust since the fund was not the payee's employer.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 19th and 20th December 1927 the Bengal Chamber moved the following resolution which was adopted unanimously:—

This Association urges the Government of India to recognize the inequity that exists between the treatment of Government employees and the employees of Firms, Companies and Associations with reference to the benefits they receive from Provident Funds, and recommends that the Provident Funds Act of 1925 be amended so as to extend its provisions to all properly constituted Provident Funds.

PROVIDENT FUNDS ACT, 1925, AMENDING BILL.

(*See Report* 1924, *Vol. I, Page* 160.)

The Hon'ble Khan Bahadur Sir Muhammad Habibullah Sahib Bahadur (Member for Education, Health and Lands) during February 1927 introduced in the Council of State a Bill further to amend the Provident Funds Act, 1925. In the statement of objects and reasons attached to the Bill it was mentioned that teachers in non-pensionable services were

eligible to join a provident fund constituted for their benefit by the authority of the Government. The object of the Bill was to extend the same privilege of making provision for old age to all classes of educational employees, holding non-pensionable posts, whether serving as teachers, or otherwise, in educational institutions or employed under educational administrative bodies.

Sir Arthur Froom, the Chamber's representative in the Council of State, in commenting on the Bill, took the opportunity of referring to the question of the non-application of the Provident Funds Act to private provident funds. He stated :—

I congratulate the Hon'ble Member on this small Bill of his, inasmuch as it seeks to extend the benefits of the Provident Funds Act, 1925, to some more employees.

I think it might interest Members of this Council if I tell them briefly what the benefits of the Provident Funds Act of 1925 comprise.

The chief of these are—

(1) Contributions to the provident fund are exempted from income-tax ;

(2) Compulsory deposits in the fund are immune from attachment ;

(3) Interest on securities held by the fund is exempt from income-tax ;

(4) The amount standing to the credit of a deceased subscriber is handed over to the widow free from any debt or liability incurred by the deceased or the widow, before the subscriber's death.

The foregoing are some of the benefits of the Provident Funds Act of 1925, and these benefits are now extended, as the Honourable Member has explained to the House, to teachers in educational institutions.

Sir, when the Honourable Member introduced this Bill he referred to it as a very small one. I do not seek to suggest that in making this remark he was apologising for the Bill, but I do not suggest that

Honourable Members of this Council would have extended it a greater welcome if the Bill had been a larger one. I would explain here that the Provident Funds Act of 1925 is an extraordinarily bad Act. It is an Act of discrimination. It is an Act in a watertight compartment. Why? Because the benefits of that Act extend only to the servants of Government and of semi-Government institutions. In and out of season we have claimed that the benefits of the Provident Funds Act should be extended to private provident funds. I do not propose that they should be extended to any sort of fund described as a provident fund, because that might raise a very difficult question in cases of provident funds, which are not properly administered. But I do say that the benefits of the Act should be extended to properly constituted provident funds of private companies and other institutions and associations in India. We discussed this at some length at Cawnpore at the meeting of the Associated Chambers of Commerce, and I am glad to say that the Honourable the Finance Member, who was at that meeting extended to our proposition the greatest sympathy. In fact he said he undertook on behalf of Government, that this vexed question—an outstanding question of many years—would be looked into by Government, and that is the reason why I am referring to it again in this House to-day. I feel quite sure that the Honourable Sir Muhammad Habibullah will also look into this question. It does seem wrong that a beneficiary Act, like the Provident Funds Act, should be so circumscribed. After all, the Workmen's Compensation Act was not restricted to Government servants,—all employees come under the benefits of the Workmen's Compensation Act,—and I do contend that the Provident Funds Act should be extended to include properly constituted provident funds of private companies and other such like associations.

With these few remarks, Sir, I support the Honourable Sir Muhammad Habibullah's motion that his small Bill be passed.

The Honourable Khan Bahadur Sir Muhammad Habibullah Sahib Bahadur: Sir, I have listened with the greatest interest to the remarks made by my Honourable friend. He assured us that the Honourable the Finance Member, who was present at the meeting of the Chambers of Commerce, has already expressed his sympathy with the object which he has in view. If an expression of my sympathy

also will infuse into him the hope that the amendment of the Act on the lines indicated by him will be soon undertaken by Government I can give it.

The Honourable Sir Arthur Froom: Practical sympathy?

CIVIL PROCEDURE CODE.

Execution of Decrees and Orders.

The Government of Bombay in March 1927 forwarded to the Chamber a copy of a Bill to amend the Civil Procedure Code, the object of which was to give effect to certain recommendations made by the Civil Justice Committee for the amendment of Part II and Order XXI of the First Schedule Code of Civil Procedure, 1908, relating to the execution of decrees and orders.

In the statement of objects and reasons attached to the Bill it was mentioned that Clause 2 made it clear that orders settling a sale proclamation under Rule 66 of Order XXI, First Schedule to the Code, were purely administrative and subject neither to appeal nor revision.

Clauses 3 and 4 permitted concurrent execution by several courts subject to the restriction imposed by the decision of the Privy Council in the Maharaja of Bobbili's case (I. L. R. 39, Madras 640). Sub-rules (2) and (3) to Rule 6 of Order XXI, proposed in Clause 17, provided necessary safeguards.

Clause 5.—New Section 39A extended the principle of Section 21 of the Code to execution proceedings.

Clause 6.—New Section 40A made it clear that the court which executed the decree must be a court which would have been competent to make the decree.

Clauses 7 and 13.—The intention of the explanation to Section 47 was made clearer, and second appeals were made subject to special leave. Clause 18 (*ii*) provided that when a judgment-debtor appealed against an order under that section where the decree was for the payment of money only he must give security for the decretal amount. The Committee's proposals for the restriction of first appeals from orders under that section were being separately provided for, as these could not suitably be effected by an amendment of the Code.

Clause 8 correlated leave allowances other than subsistence grant or allowance to salary, while giving full exemption to subsistence grant or allowance.

Clause 10 extended, but not with retrospective effect, the scope of Section 66 to the defendant, opponent or objector who was not in possession of the property purchased.

Clause 11.—Revised Section 72 gave Civil Courts authority similar to that conferred by the section as it stood at the moment on the Collector for the satisfaction of the decree by a temporary alienation.

Clause 12 allowed the creditor who had taken out execution to receive towards the satisfaction of his decree a preference to the extent of 2½ per cent. of the distributable fund in addition to his own share.

Clause 14.—Section 145 was revised so as to give the court power to realize the property or interest comprised in the security by execution in the suit or proceeding itself without a fresh suit. Power was however reserved to relegate the creditor to a fresh suit as a precaution to meet cases of special complication.

Clause 15 gave the court to which a decree was sent for execution concurrent power with the court which passed the decree to correct errors apparent on the face of the decree or order to be executed read with the judgment on which it was based. The executing court was required to communicate the correction to the court which passed the decree.

Clauses 16 *and* 18 (*i*)—Pleaders were required to sign a decree when they were satisfied that it was in conformity with the judgment, and an appeal based on the ground that a decree had been improperly drawn up was barred except by special leave, unless an objection had been taken at the proper time in this manner in the court passing the decree.

Clause 17.—New rule 2A prohibited the entertainment by the executing court of a plea advanced by a judgment-debtor that the decree-holder had agreed that the decree should not be executed.

Sub-clauses (3)and (4) and clause 9 gave the court to which a decree had been transferred the powers conferred by Rules 29 and 53 (1) of Order XXI on the court which passed the decree, and the former court was also given the same precedence under Section 63 as the latter court.

Sub-clause (5) brought the wording of rule 98 of Order XXI into line with that of Section 74 in respect of the words " at his instigation."

The Committee in the first instance referred the Bill to the Chamber's solicitors and, subsequently, addressed the Government of Bombay. The amendments proposed by the Bill were numerous and in most instances technical and the Committee therefore found it necessary in order to make their opinion intelligible to deal, with a few

exceptions, with each individual amendment. The following is a summary of the Committee's comments.

Clause 2.—The Committee did not see any great advantage in this amendment as it would give a judgment-debtor another opportunity of delaying the sale of the property. The question was of less importance in Bombay where proclamations were drawn up and settled by a competent officer of the Court.

Clause 3.—This amendment, the Committee considered, would be of great assistance to creditors.

Clause 4.—Under the clause a decree could be sent for execution to another court even if the debtor had sufficient property within the limits of the Court which passed the decree. This, it was considered was a convenience as it might be easier to realise property in the jurisdiction of one court than in another.

Clause 5.—This amendment was considered reasonable.

Clause 6.—The advantage of this amendment would be that where a decree was for a large amount, execution would be levied by a Court of superior position in which the officers were probably more competent to execute the decree than in a Court of lower pecuniary jurisdiction.

Clause 7.—The Committee had no comment to make.

Clause 8.—The Committee thought that the amendment was an obvious improvement in the interests of the judgment-debtor and therefore supported it.

Clause 9.—The amendment was a verbal one and required no comment.

Clause 10.—The Committee approved of the amendment.

Clause 11.—The Committee had no comments to make on this clause as they did not think that the members of the Chamber would be affected by the amendment proposed by it.

Clause 12.—The amendment seemed to the Committee to be reasonable and they therefore supported it.

Clause 13.—This was a technical amendment.

Clause 14.—The Committee saw no reason to object to the amendment. They did not think it was likely to be abused.

Clause 15.—In the opinion of the Committee the amendment intended by this clause was an important one.

Clause 16.—This amendment applied to courts in the mofussil only.

Clause 17.—The Committee considered that the protection in favour of the debtor afforded by this amendment was reasonable.

Clause 17 (3).—The amendments suggested by this clause were rendered necessary by previous amendments and were verbal only.

Clause 18.—The amendment embodied in this clause was on the same lines as the amendment embodied in Clause 5 and was approved by the Committee.

CIVIL PROCEDURE CODE.

Amendment of Section 96.

The Government of Bombay in October 1927, forwarded to the Chamber a copy of a Bill to amend the Civil Procedure Code.

In the statement of objects and reasons attached to the Bill it was stated that in para. 2 of Chapter 30 of their Report the Civil Justice Committee recommended *inter alia* that

in cases where orders in execution of money decrees were passed under Section 47 of the Code of Civil Procedure, 1908, on pleas by the judgment-debtor that payment or part payment had been made, there should be no appeal from such orders when passed by specially empowered Munsiffs or corresponding officers up to a limit of Rs. 200, and by Subordinate Judges or corresponding officers up to a limit of Rs. 500. The Bill gave effect to this recommendation by an amendment of Section 96 of the Code. As the Code however did not provide for the classification of Subordinate Courts, a limit of Rs. 2,000 had been adopted to indicate the difference between the two classes of Courts with final jurisdiction.

The sub-section proposed to be added to Section 96 of the Code of Civil Procedure by the Bill read as follows :—

"(4) No appeal shall lie from the decision of any Court the pecuniary limits of whose jurisdiction exceed two thousand rupees, or of any other Court specially designated in this behalf by the Local Government, determining under Section 47 an objection by a judgment-debtor to the execution of a decree for money on the ground that the decretal amount has been paid or adjusted in whole or in part, if the amount claimed to have been paid or adjusted does not exceed, in the case of such first-mentioned Court, five hundred rupees, or in the case of such other Court, two hundred rupees."

The Committee having consulted the Chamber's solicitors and considered the Bill in the light of the relevant sections of the Report of the Civil Justice Committee informed Government that they had come to the conclusion that the Bill was not one in which members of the Chamber were very vitally interested.

The proposal contained in the Bill was to limit in certain cases the right of appeal in execution proceedings, which a judgment-debtor had when differences arose between him and the judgment-creditor as to the payment or non-payment by the judgment-debtor of the whole or a portion of the monies due under any decree. Whether or not such monies had or had not been paid seemed to the Committee *prima facie* a pure question of fact and in their opinion it was eminently desirable that the right of appeal on questions of fact should be limited as far as possible.

In face of Order 21 Rule 2 (3) of the Civil Procedure Code which provided that a payment or adjustment, which had not been certified or recorded by the Court, should not be recognized by any Court executing the decree, the Committee found it difficult to suggest any circumstances under which an appeal would be admissible. Whatever these circumstances might be, however, the issue whether a payment had or had not been made, must remain a question of fact and therefore in their opinion an appeal was still unnecessary.

The abolition of the right of appeal did not put an end to the judgment-debtor's remedies. It did so merely in execution proceedings; he could still by a fresh suit seek to prove that he had paid the monies in dispute.

For these reasons the Bill had the support of the Committee.

INDIAN LIMITATION ACT.

AMENDMENT OF ARTICLE 182, FIRST SCHEDULE.

During March 1927, the Council of State passed a Bill further to amend the Indian Limitation Act, 1908. In the

statement of objects and reasons attached to the Bill it was mentioned that in paragraph 4 of Chapter 30 of their report the Civil Justice Committee recommended that Section 48 of the Code of Civil Procedure, 1908, and Article 182 of the First Schedule to the Indian Limitation Act, 1908, should be amended so as to reduce the limit of time for execution in the case of money decrees from 12 to 6 years, and to raise the period of limitation from 3 to 6 years, but to permit a decree-holder even after the expiry of 6 years to apply for execution if he could show that the judgment-debtor had come into some property or that he had recently discovered that the judgment-debtor had property. If, however, it was decided to retain Article 182 in its present form, the Committee recommended that it should be amended so as to provide that the period of 3 years should begin not from the date of the last application for execution, but from the date of the last order on such a previous application. The first proposal was not considered to be satisfactory, and the Bill gave effect to the alternative proposal.

The Act received the assent of the Governor General on the 3rd April 1927, and came into force on the 1st January 1928.

INDIAN LIMITATION ACT.

ARTICLES 133 AND 134.

The Government of Bombay towards the end of November 1927, requested the Committee to favour them with the views of the Chamber on the provisions of a Bill to amend the Indian Limitation Act. In the statement of objects and reasons attached to the Bill it was stated that the

Civil Justice Committee in paragraph 16 of Chapter 41 of their Report recommended that—

(1) articles 133 and 134 of the First Schedule to the Indian Limitation Act, 1908, should be revised with reference to recent decisions; and

(2) in particular the alienation of property vested in the head of a religious institution should be specifically provided for.

It was understood that the first recommendation related to the difficulties which had arisen with regard to the interpretation of articles 133 and 134 mainly as a result of the Full Bench ruling of the Madras High Court in Seeti Kutti *versus* Kunhi Pattuma (I. L. R. 40, Madras, 1040). In this case two of the Judges held that the words in column 3 must be given their literal meaning and that time must run from the date of transfer from the trustee or the original mortgagee and the date when possession was taken was immaterial; one Judge held that the article only applied when the transferee from the trustee or the original mortgagee took possession on the date of transfer; and the remaining two Judges held that time under the article only ran from the date when possession was obtained. The result was that the view of the first two Judges that the articles operated to bar the particular suit by limitation failed. This case was considered by Richardson, J., in Naraindas *versus* Abdur Rahim, (I. L. R. 47, Calcutta, 866). Richardson, J., held that limitation under the article begins to run from the date on which the property or the title was transferred by the trustee or the original mortgagee to the transferee. The other Judge, however, who decided that case, Shams-ul-Huda, J., did not come to any final conclusion as to the effect of the article. In a later case reported in I. L.

R. 50, Calcutta, page 62, Mookerjee, J., said that the article referred to a case where the transfer by the trustee was accompanied by delivery of possession to the transferee, but it was not definitely clear that he intended to suggest that under the article possession must be taken on the date of transfer, and accordingly it was not certain which of the views held in the Madras Full Bench in the decision referred to above was favoured by him. These cases referred to article 134, and no cases dealing with article 133 had been traced, but the same general principle would presumably apply to both articles.

The Committee's second recommendation referred, it was understood, to the decisions of the Privy Council in Vidyavaruthi *versus* Balusami (I. L. R. 44, Madras, 831) and Abdur Rahim *versus* Narain Das (I. L. R. 50, Calcutta, 329). As a result of these two rulings it was now settled law that a Dharmakarta, Mahant or Manager of a Hindu endowed religious property, or the Mutawalli or Sajjadanashin in whom the management of Muhammadan endowments was vested were not trustees within the meaning of the word as used in Section 10 of the Indian Limitation Act, for the reason that the property does not vest in them. The result was that when a suit was brought against a person, not being an assign for valuable consideration, endowments of this nature were not protected.

The Committee's two recommendations were, therefore :—

(1) that it should be made clear whether articles 133 and 134 mean what they say, *viz.*, that limitation runs from the date of purchase or of transfer, as the case may be, and that the date of obtaining possession is immaterial ;

(2) that Section 10 of the Act should be amended so as to put Hindu and Muhammadan religious endowments

on the same footing as other trust funds which definitely vest in a trustee.

After consulting the Local Governments the Government of India came to the following conclusions :—

(1) that in the case of both the articles the period of limitation should run from the date when the sale or transfer, respectively, became known to the plaintiff;

(2) that the period in the case of article 133 should be reduced from 12 to 3 years ;

(3) that Hindu, Muhammadan and Buddhist religious as well as charitable endowments should be included within the scope of both these articles as also of Section 10 of the Act.

The Bill gave effect to these conclusions.

The Committee after referring the Bill to the Chamber's Solicitors, in addressing the Government of Bombay, stated that in submitting certain comments on the Bill as amended by the Select Committee it appeared to them that the members of this Chamber would be affected by only certain of the proposed amendments and in respect of them also more probably in their private capacities rather than as members of the Chamber.

By Section 10 of the Indian Limitation Act suits against Trustees and their representatives or assigns (not being assigns for valuable consideration) in whom any property had become vested in trust for any specific purpose, for the purpose of following in his or their hands any such property or the proceeds thereof or for an account of such property or proceeds, were not barred by any period of limitation. The

Privy Council had however recently held that property comprised in Hindu, Mahomedan or Buddhist. religious or chariable endowments was not property vested in trust for a specific purpose and that the Dharmakarta of a temple or the Mutawali of a Mosque was a mere manager and not a Trustee. The amendment was designed to bring the case of a defaulting manager within that section. The amendment was not one in which, in the opinion of the Committee, the members of the Chamber were interested.

The other amendment with which the Committee dealt appeared to be of some interest to members. Articles 133 and 134 of the Schedule to the Indian Limitation Act dealt with suits to recover property moveable and immoveable, conveyed or bequeathed in trust or mortgaged and afterwards transferred for valuable consideration. With regard to the suggested insertion of an Article 48 (a) after Article 48, the relevant article dealing with limitation in respect of suits filed on similar causes of action was Article 133, which enacted that limitation should commence 12 years from the date of the purchase. It was proposed to amend the article by making the period of limitation three years from the date when the sale became known to the plaintiff. The article dealt with moveable property only. The proposed amendment was twofold. It altered the date from which limitation commenced but reduced the period.

The Committee supported the suggested amendment in regard to the proposed reduction in the period because there did not seem any reason why, when the sale became known to the plaintiff, he should not within three years from that date be liable to file a suit. Limitation as stated now commenced from the date of the purchase and it seemed to the Committee that cases might easily occur, especially if there was collusion

between the purchaser and seller, where, within 12 years from the date of the purchase, the intending plaintiff might know nothing of the sale and his rights might thus be prejudiced without his fault. Logically, therefore, it seemed that the amendment was an improvement. A possible difficulty which the Committee foresaw was that an argument might arise as to when the sale became known to the plaintiff, the defendant contending the plaintiff knew it six years ago, the plaintiff contending he only knew it six months ago. This was a difficulty which the Committee thought must be faced and they were of opinion that the amendment was logical and reasonable.

In Article 134 the date from which limitation in respect of the causes of action mentioned in that section ran in respect of immoveable property was from the date of the transfer. This it was intended to amend, so as to make limitation run from the date when the transfer became known to the plaintiff, but to leave the period of limitation at 12 years. The Committee thought that the same arguments as they had employed above would apply equally well to the present amendment.

An amendment of Article 134, in view of the many doubts expressed in a recent Full Bench decision of the Madras High Court, was advisable, even if not necessary. The only question for consideration was what form that amendment would take. It was usual to give a longer period of time for suits relating to immoveable property, than for suits relating to moveable property and to retain the period at 12 years was in accordance with the period given in similar articles.

The remaining amendments dealt again with Hindu and Muhammedan charities and were not a matter of interest to the Chamber.

PROVINCIAL INSOLVENCY ACT.

PROPOSED AMENDMENT.

(*See Reports*, 1914, *page* 49 ; 1918, *page* 13 ; *and* 1919, *page* 34.)

At the annual meeting of the Associated Chambers of Commerce of India and Ceylon held at Cawnpore in December 1926, the following resolution, on the motion of the Upper India Chamber, was adopted unanimously :—

" That this Association is of opinion that the Provincial Insolvency Act of 1920 does not provide sufficient safeguards to the community against dishonest debtors, and accordingly recommends that opinions be invited by the Government of India with a view to incorporating in an amending Bill such suggestions as may commend themselves to the Government of India as likely to afford further needed protection to creditors."

The Hon'ble Sir Charles Innes, Member for Commerce, who took part in the discussion, stated that the Government of India felt reluctant to ask the local Governments to undertake a vague enquiry so soon after the investigations of the Civil Justice Committee. Subsequently, however, the Government of India informed the Associated Chambers that they would welcome the assistance of the Association in making the Act a more efficient instrument for the protection of creditors and the relief of honest debtors. They therefore suggested that the points taken by the mover of the resolution should be examined by the Association.

The Association asked for the views of this Chamber on the points referred to.

After consulting the Chamber's Solicitors the Committee addressed the Associated Chambers commenting on the points in question. The Committee opposed

many of the suggestions put forward as they offended against what was considered to be the main principle of insolvency law which was "to divert claims against the individual to claims against the insolvent's estate only." These amendments were intended to give a creditor a remedy both against the person of the insolvent and against his estate. It seemed to the Committee to be generally unreasonable that an insolvent should no longer receive the protection of the Court but be subject to arrest while the insolvency proceedings were going on. It was obvious that while a debtor was under arrest for debt, he was unlikely to assist his creditors in collecting outstandings and in giving discovery of his estate. The Civil Justice Committee rather suggested that a time might come when an amendment of the Act might become necessary abolishing even the somewhat limited powers of arrest and detention at present given by the Act.

The Committee at the same time examined a question raised by the Bengal Chamber in regard to the fundamental difference in the operation of the insolvency systems in England and in India, with particular reference to the provisions of English Bankruptcy Act, Section 69, which lays on the Official Receiver certain duties in relation to the conduct of the debtor which are not included in the Indian Acts.

In India in the Presidency Towns and the towns to which the Presidency Towns Insolvency Act has been made applicable the only official appointed to deal with insolvents is the Official Assignee whose duty it is to assume control over the estate of a debtor who has been declared an insolvent and who also to the extent provided in the Act has to investigate the insolvent's conduct.

In England the administration of the debtors' estate is in most cases entrusted to the Trustee in Bankruptcy appointed

by the creditors of the insolvent. He is usually an Accountant and not an officer of the court. Attached to each Insolvency Court is an officer styled the Official Receiver of the District whose duty it is to take a leading part in the investigation of the debtors' conduct.

The distinction between the relative sections of the Indian and English Act laying down the duties of the Official Assignee and Official Receiver respectively is that the Official Assignee makes his report to the Court only while the Official Receiver makes it to the Court and the Board of Trade. In India, therefore, unless the creditors take the matter up and are prepared to deal with the insolvent, it is unlikely that the Court will order the prosecution of the insolvent. Unless the prosecution is taken up by the Solicitor to Government there are no funds other than the insolvent's estate or the contributions of the creditors wherewith to carry on the prosecution. Naturally creditors are not inclined to waste the assets of the insolvent in a prosecution. They would rather receive a dividend and accordingly many insolvents who should be prosecuted escape their just deserts.

In England the Official Receiver is a salaried officer and if on the report made by him to the Board of Trade a prosecution is considered by the latter to be advisable or necessary, the State will take the matter up and prosecute the insolvent.

In addressing the Associated Chambers of Commerce of India and Ceylon on the question the Committee stated that they strongly supported the suggestion that provisions should be introduced in the Indian Insolvency Acts similar to those in the Home Act imposing on the Receiver or the Assignee the definite duty of taking the initiative in case of misconduct on the part of the insolvent. The Committee added that so

far as Bombay was concerned the Official Assignee was no longer entitled to all the fees received from the administration of insolvents' estates, and the surplus, above the maximum to which he was entitled, went to Government. The Committee understood that there was usually a surplus, so that the Government of Bombay had funds out of which to prosecute fraudulent debtors.

The Associated Chambers subsequently forwarded to the Chamber copies of the replies that had been received from the members of the Association and stated that as opinions differed widely on individual points it would be difficult to express views on them which would be representative of the Association as such. The Association added, however, that the correspondence indicated very clearly that there was room for an enquiry and that the amendment of the existing procedure was evidently considered to be required in the case of Presidency Towns insolvency legislation just as much as in the case of provincial legislation. The Association suggested that prior to sending copies of the correspondence to the Government of India a further resolution might be moved at the Annual General Meeting of the Association. The Upper India Chamber, at whose instance the matter was brought forward in 1926, accordingly submitted the following resolution, which was adopted unanimously at the Annual General Meeting of the Association held at Calcutta on the 19th and 20th December 1927 :—

"That this Association considers that the opinions recently elicited from the various Chambers of Commerce in regard to the working of the Provincial Insolvency Act have shown conclusively the need for the amendment, not only of the Provincial Insolvency Act, but also of the Presidency Towns Insolvency Act.

"The Association accordingly recommends to Government that early steps be taken in the direction of amending and unifying the law of insolvency in India, particularly with a view to improving the existing procedure regarding the appointment and control of Official Receivers or Assignees."

INDIAN STAMP (BOMBAY AMENDMENT) ACT, 1922.

PROPOSED CONTINUATION.

(*See Reports*, 1922, *Vol.* I, *page* 40; 1926, *Vol.* I, *page* 101.)

As was noted in the Chamber's Report for 1926, a Bill was introduced in the February 1926 Session of the Bombay Legislative Council for the purposes of continuing indefinitely the amendments of the Indian Stamp Act brought about by the Bombay Amending Act of 1922. When the Bill came up for discussion, however, Government accepted an amendment restricting the Bill to one year.

In February 1927, another attempt was made to continue the enhanced duties indefinitely as Government considered that the result of five years' experience had proved the necessity for the retention of the revised scale of fees. However, when the matter came up for discussion in the Legislative Council, Government again accepted an amendment restricting the continuance of the enhanced duties for another year only.

INDIAN SUCCESSION (AMENDMENT) ACT.

(*See Reports*, 1924, *Vol.* I, *page* 168; 1925, *Vol.* I, *page* 98; 1926, *Vol.* I, *page* 55.)

Mr. Mahommad Yakub introduced in the Legislative Assembly, in February 1927, a Bill further to amend the Indian Succession Act, 1925. In the statement of objects and reasons attached to the Bill it was mentioned that there was serious

conflict between the different High Courts as to whether a certificate could be applied for or granted in respect of a portion of a debt. The Allahabad High Court held that this could not be done (Ghafur Khan *vs.* Kalandari Begums, 33 All., page 327) while the Calcutta High Court held the contrary and more equitable view (Annapurna Dasee *vs.* Nalini Mohan Das, 42 Cal., page 10). It was stated that an important question of far-reaching effects was involved and it was necessary that it should be set at rest. Justice Karamat Hussain in Ghafur Khan's case referred to the difficulty likely to be caused by the Allahabad High Court view. It was well known that dowers were very often fixed at enormous amounts which could never be recovered. For instance, if the dower fixed was 11 lacs, as in the case of Muhamed Ali *vs.* Puttan Bibi (19 All., page 129) and the woman died leaving her husband, father and mother as heirs, the husband himself would be entitled to half. If the wife's assets were worth only one lac or something less the husband could prevent the father and the mother from realising what they could by urging that they should first pay succession certificate duty on 11 lacs. Similar difficulties might arise in case of other debts where part only might be recoverable owing to the scanty assets of the debtors. It was added that the Calcutta view seemed more reasonable and the Bill was meant to give effect to that view.

The Bill together with an extract from the proceedings of the Legislative Assembly containing the debate on the Bill were submitted for opinion to the Chamber by the Government of Bombay.

After consulting the Chambers' Solicitors the Committee, in addressing the Government of Bombay on the subject, stated that in the debate in the Assembly on the point it

was urged that the fact that a certificate could not be applied for in respect of a portion of a debt involved considerable hardship, and as an instance of such hardship the case was cited of a Mahomedan lady dying and leaving a husband, father and mother, and a dower debt due to her and unpaid of a lakh of rupees. Under the Mahomedan law one half of the assets went to the husband and the other half was divided between the father and mother. As the husband was entitled to half the dower debt, in practice, it would be useless for a certificate to be applied for in respect of that portion, as the husband was both debtor and creditor in respect of it. The hardship involved was that duty had to be paid at so much per cent. on the amount of the whole debt by the party applying for the certificate. The father and mother were concerned to apply, and, if they did so, duty had to be paid on the whole of the amount of the debt including the part inherited by the husband and the duty was not recoverable from the husband.

The amendment was intended to cover this case because the father and mother would apply for that part only of the debt in which they were interested, and if the husband did not wish to apply no one would be harmed except possibly Government who would thereby lose the duty on that portion of the debt in respect of which no certificate was applied for. *Prima facie* there was no objection in principle to a person being permitted to apply for a certificate in respect of a portion of a debt due to a deceased. The chief argument against it was that if it be permitted to take out a certificate or certificates for part or parts of a debt this might involve the debtor in a multiplicity of suits.

In the High Court of Calcutta Sir John Woodroffe, then Mr. Justice Woodroffe, in a case decided in 1914 stated that

the answer to this argument was that if the debt was due and the debtor honest and solvent he would pay on the production of the certificate, as the grantee of the certificate could give the debtor a valid discharge to the extent mentioned in that certificate and there would be no necessity for a suit. He further pointed out that the grant of a certificate and the institution of the suit were two different things.

It appeared to the Committee that, with all deference to the judgment of Sir John Woodroffe, it had always been felt that there was a difficulty in dealing with a debt piecemeal. In England the difficulty had been felt in connection with assignments of portions of a debt and there were authorities which went to show that the assignment of a part of a debt was not valid, the reason no doubt being that it was against public convenience that the debtor should be uncertain as to the parties who could give him a discharge. The same principle was involved with regard to debts in a Succession Certificate, the principal object of a Succession Certificate being to enable a debtor to ascertain who was the party entitled to give a discharge for the alleged debt where someone had died and a debt was due to the deceased.

The second sentence of the amendment provided that "nothing herein contained shall be deemed to allow separate or successive applications being made in respect of portions of the same debt, whether by the same or a different heir." This was no doubt inserted to meet the difficulty above mentioned. In the debate, however, strong objection was taken by an Hon'ble Member from Madras who pointed out that if the latter sentence were retained it would, where one person had taken out a certificate to a portion of the

debt, prevent other parties from coming in and claiming their portion at a later date.

With reference to the judgment of Sir John Woodroffe, no doubt if the debt was admitted there was no difficulty and various certificates could be issued, and each certificate would to the extent thereof be a valid discharge. Suppose, however, the debt was not admitted. Suppose the debtor to be an Insurance Company, and for one or more reasons the Insurance Company did not admit that there was a debt at all. Suppose there were six claimants in respect of the policy taken out by a deceased assured, each of whom obtained a separate certificate in respect of his portion of the alleged debt. If the Insurance Company did not admit the debt at all, it would not inter-plead. Then a suit would be filed by the first claimant supported by his certificate. Then another suit would be filed by the second claimant, and so on. This would mean six suits against the Insurance Company whereas had the certificate been limited to one grantee at the most there would have been but one suit. The same reasoning would apply in the case of dividends payable by a Company.

The Committee thought therefore that there was substance in the argument that a certificate should not be granted for part of a debt. Their view was that if the amendment was permitted, the objection to the second sentence of the amendment was substantial for the reason stated above.

The Committee saw no way of getting over the difficulty, as in their opinion it would be useless to give the Judge who had jurisdiction to issue a certificate, discretion in the matter in so much as the debtor's point of view would not in any particular case come before the Judge. The principal

object of the Succession Certificate Act was to enable debtors to obtain a valid discharge.

So far as the Committee could see from the reported cases the difficulty had chiefly arisen in connection with deferred dower debts. The dower was primarily intended to benefit the wife, and if it was deferred and the wife died the debt enured not for her benefit but for that of her relations. The hardship involved in their having to pay duty in respect of the share of dower which did not come to them was somewhat minimised.

On what was before them at the moment the Committee were of opinion that on a balance of convenience the section should be allowed to remain as it was and should not be altered in the manner proposed.

REGISTRATION OF PARTNERSHIPS.

(*See Reports*, 1879-80, *pp.* 33, 325; 1903, *pp.* 39, 286 ; 1904, *pp.* 40, 328 ; 1907, *pp.* 20, 170 ; 1908, *pp.* 20, 101, 171 ; 1919, *pp.* 35, 280 ; 1920, *Vol.* I, *page* 73 ; 1923, *Vol.* I, *page* 105 ; 1924, *Vol.* I, *page* 152.)

In Chapter 37 of their report the Civil Justice Committee stated, *inter alia*, that " There can be no doubt that, if it be practicable to insist upon registration of contractual partnerships, a great deal of uncertainty in litigation might be saved even if businesses belonging to Hindu joint families be excluded entirely from the requirements of registration.

The Committee of the Chamber, in January 1927, addressed the Government of India on the subject and referred to the reply sent to the Associated Chambers of Commerce of India and Ceylon in July 1924, when Government stated that they regretted that they were unable to introduce legislation

for the compulsory registration of business partnerships. In inviting Government's attention to the remarks made on the subject by the Civil Justice Committee in Chapter 37 of their Report, the Committee of the Chamber enquired whether in the light of the findings of the Civil Justice Committee the attitude of the Government of India in this matter had undergone any modification.

The Government of India in reply stated that they were considering whether it was practicable to legislate for the compulsory registration of business partnerships in India on the lines recommended by the Civil Justice Committee, and if so, what form such legislation should take.

BILL TO AMEND THE LAND ACQUISITION ACT, 1894.

The Government of Bombay, in April 1927, forwarded for the views of the Committee a copy of a Bill introduced in the Legislative Assembly on the 15th February 1927, by Mr. N. C. Kelkar to amend the Land Acquisition Act, 1894, for certain purposes.

In the statement of objects and reasons attached to the Bill it was mentioned that the latter was intended to minimise the inequity and consequent discontent which marked the operation of the Land Acquisition Act. The first and chief ground of discontent was the compulsory nature of acquisition. This, however, it was stated, could hardly be avoided. Cases would occur where land, howsoever useful to and cherished by private owners, would have to be acquired for uses and purposes which might have a decidedly public and beneficent aspect, and for that reason a superior claim over private need or sentiment. But it was argued, much of the objection to compulsory acquisition could be tempered by (1) the establishment of a *bona fide* public purpose making the acquisition

morally inevitable, and (2) the payment of a really adequate compensation, in one or more ways, to the person deprived of the land acquired. As regards the first, the Bill proposed to give the inquiry under Part III the character of a really public inquiry and that also a judicial inquiry; so that even persons not directly connected with the land itself might still have a chance to question or challenge the alleged public usefulness of the work or scheme in whose interest the acquisition might be proposed.

After a careful study of the provisions of the Bill the Committee informed the Government of Bombay that they were of opinion that the Bill was unreasonable and unnecessary and consequently they desired to oppose it *in toto*.

SALE OF PROPERTY UNDER AN EQUITABLE MORTGAGE DECREE.

The Committee in June 1927 submitted a representation to the Chief Justice, Bombay, on the question of the sale of property under an equitable mortgage decree. The Committee pointed out that certain members of the Chamber had for many years past advanced to constituents moneys on the equitable deposit of title-deeds of immovable properties in Bombay or had accepted such deposits as security for moneys already due to them. In cases where the mortgagor was unable to pay off the moneys due by him the mortgagee usually filed a suit in the High Court of Judicature at Bombay praying (*inter alia*) for a decree for the amount due to him and that in default of payment by an early date the property subject to the aforesaid mortgage might be sold and the net sale proceeds applied in and towards satisfaction of the plaintiff's claim. A preliminary decree was then obtained and the mortgagor was generally given six months' time within which to redeem his

property. If he failed to do so a final decree was obtained and the property was then put up for sale by auction by the Commissioner of the High Court.

Hitherto, if the mortgagee was desirous of bidding at such auction he obtained leave to do so from the Judge in Chambers and after the reserve price had been fixed by the Court the property was put up for sale. If the property was knocked down to the mortgagee at a price less than the amount due to him the mortgage was still entitled to enforce payment of the balance due to him by executing the decree against the mortgagor. This practice had continued for many years and no complaints were ever heard against it.

The attention of the Committee was, however, drawn to a rule published in the *Bombay Government Gazette* on the 25th January 1917 under the heading "Appellate Side." The rule read as follows :—

Order XXI, Rule 72A, after Rule 72 of Order XXI the following shall be inserted, *viz.* :—

72A. If leave to bid is granted to the mortgagee of immovable property a reserve price as regards him shall be fixed of not less than the amount, then due for principal interest and costs in case the property is sold in one lot and not less in respect of each lot (in case the property is sold in lots) than such sum as shall appear to be properly attributable to it in relation to the amount aforesaid.

The Committee were advised that the rule was contrary to what had been held to be the law as to the relations between mortgagor and mortgagee. They were referred to the following authorities :—Mahabir *vs.* Macnaghten, I.L.R. 16 Cal. 682 and Gunga Pershad *vs.* Jawahir Singh, I.L.R. 19 Cal. page 4. In the first case Lord Watson in delivering the judgment of the Privy Council said :—"Leave to bid puts

an end to the disability of the mortgagee and puts him in the same position as any independent purchaser."

The head note to the second case (the judgment of the Court being that of Petheram, C.J. and Beverley, J.) read as follows :—

"A decree-holder (a mortgagee) who has, after obtaining leave to bid at a sale, purchased the mortgaged premises is in the same position as any independent purchaser and is only bound to give credit to the mortgagor for the actual amount of his bid."

The rule in effect prevented the mortgagee from purchasing unless the price which any other bidder was prepared to offer was at least equal to the amount due to him under his decree with costs and interest. If the mortgagor was a man of straw the point might not be of much importance, but if the mortgagor had other property against which the mortgagee desired to realize the balance of the decree, the rule as amended effectually prevented the mortgagee from bidding.

The Committee submitted that it could not be suggested that the rule worked to the detriment of the mortgagor for the mortgagee must bid at least the reserve price placed by the Court upon the property or make a bid in excess of that offered by another purchaser. In the absence of any bid from other purchasers, as was frequently the case at the moment in Bombay, the mortgagee must bid and yet by so doing he was debarred from realizing the fruits of his decree in full. It seemed reasonable therefore to the Committee that the rule should be revoked.

The rule, however, so the Committee were advised, worked a further hardship. Where a property was knocked down to the mortgagee as the highest bidder it was the practice in Bombay for the mortgagee to have the property conveyed to

him by a conveyance signed by the mortgagor and himself or in the absence of the mortgagor by the Commissioner and himself. Where a mortgagee considered a conveyance unnecessary a certificate of sale such as was referred to in Article 18 to the First Schedule of the Stamp Act could be obtained by him. The point which the Committee desired to make applied equally whether the mortgagee took a conveyance or a certificate of sale.

Section 24 of the Indian Stamp Act enacts as follows :—

"Where any property is transferred to any person in consideration wholly or in part of any debt due to him or subject either certainly or contingently to the payment or transfer of any money or stock whether being or constituting a charge or incumbrance upon the property or not such debt money or stock is to be deemed the whole or part as the case may be of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty."

In the case of a certificate of sale where the purchase money exceeded Rs. 25 the stamp duty was the same duty as on a conveyance for a consideration equal to the amount of the purchase money only. Although as against other bidders of the property the reserve price might be Rs. 1 lakh only as against the mortgagee the reserve price would, under Order 21, Rule 72A, be not less than the amount then due for principal, interest and costs. Assuming the amount of principal, interest and costs is Rs. 2 lakhs then the mortgagee would have to pay stamp duty on Rs. 2 lakhs, that is to say, he would have to pay stamp duty on Rs. 1 lakh in excess of the amount he would have to pay were he permitted to be a bidder of the property at the reserve price fixed by the Court. Now-a-days, when the value of properties in Bombay had so much decreased, the difference between the reserve price and the amount due to the mortgagee for principal, interest and costs

was frequently considerable and the amount which the mortgagee had thus to pay for stamp duty reduced considerably the amount he recovered from the mortgagee by a purchase of this property. Under these circumstances also it seemed reasonable to the Committee that the rule should be revoked. The Committee therefore requested the Chief Justice to give their representation his early consideration and that he would if satisfied that the representation was justified, be pleased to take steps at the earliest possible date to revoke the rule in question.

The Appeal Court subsequently held that the rule was *ultra vires*, as other rules of the High Court, which contradicted it, were of greater effect.

TRIAL OF COMMERCIAL CASES IN THE BOMBAY HIGH COURT.

(*See Reports*, 1917, *pp.* 14, 152 ; 1924, *Vol. I, p.* 143 ; 1925, *Vol. I, p.* 59 ; 1926, *Vol. I, p.* 100.)

A reference to the Chamber's Report for 1917 will show that when writing to Government on the proposal to establish a City Court in addition to the High Court and Small Causes Court, the Chamber in opposing the proposal recommended the effective formation within the High Court of a special Commercial Court to deal with mercantile cases and the appointment of a special Judge to preside over the Court. Again, in 1924, in dealing with the question of the proposed extension of the jurisdiction of the Small Causes Court, the Chamber stated that what was necessary was the speeding up of the procedure of the High Court rather than increasing the jurisdiction of the Small Causes Court, and in answer to the questionnaire issued by the Civil Justice Committee, the

Chamber suggested that one Judge should hear commercial suits which should have preference. When Sir Amberson Marten assumed the office of Chief Justice in June 1926, he delivered an address to the Bench and Bar and stated, *inter alia*, that he attached particular importance to the prompt despatch of what are strictly called commercial cases, *i.e.*, *bona fide* commercial cases between merchants, something to be disposed of in the commercial cause. He expressed the opinion that it would be better to have a separate Court established for commercial causes and to have a particular Judge put in charge of them from beginning to end, to the satisfaction of the commercial public of Bombay. He considered it was worth the experiment.

In December 1926 the Prothonotary and Registrar of the High Court forwarded to the Chamber for information a copy of the amended rules for the Commercial Court which, he stated, would come into force in January 1927.

There were two important amendments of the rules. The first amendment was that a summons for directions should be heard by the Judge taking commercial causes and not as heretofore by the Judge in Chambers. The object of this innovation when the Commercial Court was formed in England was that the Judge should be seized of the case throughout and that the Judge who passed orders on a summons for directions should also hear the case. It was considered that this was a distinct advantage inasmuch as heretofore the point of view of the Judge in Chambers who might have had no experience of commercial cases was often different from the point of view of the Judge hearing the case. Now the Judge hearing the summons could bring his commercial experience to bear at the outset of the case.

By the second amendment the rules provided that the Judge had power to mulct parties in costs who unreasonably declined

to admit certain facts or documents. The rules also provided for evidence to be given if necessary on affidavit which it was considered was a distinct advantage and might obviate the necessity of a commission.

During the course of the year under review the attention of the Chamber was drawn to the delay that was being experienced in the trial of commercial and other cases in the Bombay High Court, which, the Committee were informed, was due to the shortage of Judges. They consequently in September 1927 addressed the Local Government in the matter and requested that steps might be taken to increase the number of Judges at the earliest possible opportunity. In doing so the Committee stated that they were aware of the efforts of Government to retrench expenditure in every possible channel but they strongly urged that economy in the matter of the bench of Judges in the Bombay High Court would be false economy and they requested that further additions to the list of Judges might be made so that commercial causes as well as the other work of the Courts might be efficiently coped with.

ADMISSION OF "COMMERCIAL DOCUMENTS" IN EVIDENCE WITHOUT FORMAL PROOF.

(*See Report*, 1926, *Vol. I, Page* 98).

In the Chamber's Report for 1926 a reference was made to a representation addressed by the Judges of the Bombay High Court to Government with a view to legislation being passed dispensing with strict proof of certain commercial documents such as Manchester Ship Canal Certificates, Lloyd Shipping Register, etc. It had been held in a case tried in the Bombay High Court that under the law as it

stood in India such certificates were inadmissible in evidence and the facts alleged must be proved by evidence taken on commission in England.

In a letter to Local Governments and Administrations the Government of India stated that the Bombay High Court had suggested two alternative methods of carrying out the object in view. Their first suggestion was that a new clause might be inserted in sub-clause (2) of Section 128 of the Code of Civil Procedure on the lines of Section 6 of the Administration of Justice Act, 1920 (10 and 11 Geo. Cap. 81), but they put forward certain objections to the adoption of this course. The Government of India were inclined to agree with the Court that such an important matter affecting the relaxation or varying of the law of evidence should not be left to the Courts. The second suggestion was to achieve the object in view by an amendment of the substantive provision of the Evidence Act. The Government of India stated that there were, however, advantages in giving effect to proposals of limited application otherwise than by amendment of a law of general application. It had accordingly been suggested that amendment of the Evidence Act should not be undertaken but that separate legislation on the analogy of the Bankers' Books Evidence Act, 1891 (XVIII of 1891) would be appropriate. Such an Act would contain a definition of "commercial documents" and would provide that notwithstanding anything in the Indian Evidence Act—(i) the Court shall in all legal proceedings presume that a document purporting to be a commercial document, and any seal, stamp or signature thereon, is genuine and that the person (if any) signing it held, at the time he signed it, the character which he claims, and (ii) a statement in a commercial document about a fact in issue or relevant fact shall be accepted in all

legal proceedings as proof of such fact until the contrary is shown.

The Government of India added that the question had further been raised whether the proposed measure should extend to all courts or only to the High Courts in exercise of their Original Jurisdiction and such other courts as the Governor-General in Council or the Local Government might prescribe. It had been suggested that the Act should in the first instance at any rate be confined to courts which had special experience in commercial suits and commercial documents. The Government of India also pointed out that as regards the definition of "commercial documents" it might prove necessary to leave the contents of the term to be settled by notification, *i.e.*, to define commercial documents as documents declared to be commercial documents by notification of the Governor-General in Council for the time being in force.

Before coming to a decision the Government of India desired to have the views of Local Governments on the desirability of undertaking legislation as proposed, and also asked for an expression of opinion whether, in the event of such legislation being undertaken it should be confined to commercial suits or should also embrace other suits, what form it should take and what should be the content of the term "commercial documents."

In submitting to the Chamber a copy of the letter they had received from the Government of India, the Government of Bombay asked for the views of the Chamber in the matter.

The Committee in reply informed the Government of Bombay that they had no hesitation in advising that commercial documents should be accepted in evidence and pointed out that they were formal documents prepared by public

and semi-public bodies and it was impossible to suggest that the documents did not almost invariably set out a correct statement of facts. The Committee felt that the amendment of the law would not, where any party desired to prove that the contents of any such document were incorrect, prevent him from proving, if he could, that they were incorrect. It would only shift the onus, which was at the moment upon the party who desired to prove that the contents of the document were correct, upon the party who desired to prove that they were incorrect. If a party had ground to suspect the accuracy of the contents of any document which the proposed amendment would make admissible in evidence he would be entitled to a commission to prove it. The learned Judges of the Bombay High Court in their letter to the Government of Bombay accepted the position that an amendment of the law on this question was advisable but they appeared to be in some doubt as to the manner in which the law should be amended. The conclusion the learned Judges had come to was that the amendment should be made by an amendment of the Indian Evidence Act. The Government of India, however, appeared to be of opinion that a separate Act on the analogy of the Bankers' Books Evidence Act, 1891, would be appropriate. The Committee were in complete agreement with the latter view. They felt that amendments in codifying Acts like the Indian Evidence Act easily led to contradiction with other sections and that the amendment of the law by a separate Act would therefore be preferable.

In regard to the question of the definition of the documents to be covered by the proposed legislation the Committee stated that they agreed that this should be settled by notification and they recommended that the central commercial

authority which the Government of India should look to for furnishing a list of such documents should be the Associated Chambers of Commerce of India and Ceylon.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held on the 19th and 20th December 1927, the following resolution was proposed on behalf of this Chamber :—

"That this Association is of opinion—

(1) That the law of evidence should be so amended that such commercial documents as are accepted as *prima facie* correct in commercial circles may be admitted in evidence without formal proof.

(2) That this amendment be effected by the introduction of a separate Act on the analogy of the Bankers' Books Evidence Act, 1891, (XVIII of 1891), which should contain *inter alia* a provision by which the Court can take evidence whether any particular document is by the custom of merchants in a particular trade or locality recognised as proof of the facts contained in it.

(3) That the term "commercial documents" be held to include :—

(*a*) documents which are universally recognised amongst merchants as proof of particular facts and which may be declared by notification to be "commercial documents."

(*b*) Such documents as may be shown in evidence taken in accordance with (2) to be recognised by the custom of merchants in a particular trade or locality as proof of the facts contained in them ;

(*c*) Such documents as the parties may have by agreement undertaken to accept."

The following amendment was, however, proposed by the Bengal Chamber and was carried unanimously :—

"That this Association is of the opinion—

(1) That the law of evidence should be so amended that such commercial documents as are accepted as *prima facie* correct in commercial circles may be admitted in evidence without formal proof.

(2) That the term "commercial documents" be held to include :—

(*a*) Documents which are universally recognised amongst merchants as proof of particular facts and which may be declared by notification to be "commercial documents;"

(*b*) Such documents as are certified by any Chamber of Commerce prescribed for the purpose in the Gazette of India;

(*c*) Such documents as the parties have by agreement undertaken to accept."

VOLUNTEER POLICE FORCES.

The Government of Bombay forwarded to the Chamber for opinion a copy of a Bill to make provision to enable volunteer police forces to be constituted temporarily and employed locally for the purpose of preserving the public peace and protecting persons and property and to define the powers and duties of such police.

From the statement of objects and reasons attached to the Bill it appeared that the Government of India had under consideration the provision of means for employing of men of good-will, on suitable occasions and under suitable conditions, in the preservation of law and order. It had been represented to them that not enough had been done to enable citizens of this country to assist the cause of public peace, to which it was suggested they were less indifferent than was commonly considered the case. Accordingly with a view to encouraging the growth of a civic sense, Government had in the Bill devised means of enabling the public to co-operate if they so desired with the regular police force.

It was stated that occasions had arisen in the past when the police force in the districts had been subjected to almost intolerable strain or even reduced to a state of exhaustion. The possibility of the recurrence of such occasions in the future could not be disregarded; and Government, therefore,

while attaching importance to the educational value of co-operation by private citizens in assisting in the maintenance of law and order, desired also to provide for a material accession of strength as occasion might require and the good-will of citizens might facilitate. The Bill, therefore, empowered District Magistrates in those provinces in which the Local Government might have brought it into force, and under the general and special control of the Government, to constitute temporary volunteer police forces for use within the district. It also enabled similar action to be taken in Presidency towns. It was necessary to proceed by way of legislation in order to invest volunteer police officers with statutory powers, duties and privileges.

The volunteer character of the force was secured by provisions for appointments of only such persons as were fit and willing to be appointed, and it would be maintained by the provision for voluntary resignation, subject to due notice. In order to throw the force open to all classes in the community middle-aged and young, educated and uneducated, the Bill provided for the entertainment of police officers of various ranks and not merely constables. All appointments would be honorary, but provision was made for allowances for out-of-pocket expenses, and for compensation for illness or injury.

The purposes for which the force would be entertained were the preservation of the public peace, the protection of the inhabitants and the security of property in the part of the country where it was appointed. The duties of volunteer police officers would be only those which were strictly ancillary to these purposes, and would not include investigation or prosecution. In the discharge of these duties the volunteer police would have the powers, privileges and protection of a regular police officer appointed under the Police Act, 1861.

The scheme to which the Bill gave shape contemplated that the volunteer force should not only include the rank and file but should also find its own officers. It was nevertheless of the essence of the scheme in its educational aspects, and of prime importance for administrative purposes that the force should be closely co-ordinated with the regular police and should be controlled by professional officers. It was proposed to effect these objects by placing the force under the direction and control of the Superintendent of Police and by subjecting every volunteer police officer to the lawful orders of any volunteer police officer superior to him in rank and of any regular police officer to whom he was, under the orders of the Superintendent of Police, subordinate. But members of the force would not be subject to the control of any subordinate officer of the regular police lower in rank than an officer in charge of a police station.

Provisions regarding discipline were, it was stated, as simple as possible. Departmental punishments would be limited to reduction in rank, discharge or dismissal. Otherwise discipline would be maintained by the imposition of a fine on conviction at a judicial trial.

The Committee carefully considered the Bill, and in replying to the Government of Bombay stated that so far as the larger centres were concerned they did not see the necessity of the establishment of volunteer police cadres, as opportunities for the enrolment of citizens anxious to assist in the preservation of law and order already existed in the Indian Auxiliary and Indian Territorial Forces where discipline and cohesion could be inculcated. The Committee were of opinion that the assistance which could be rendered to the regular police in this city by an undisciplined force of volunteers would be insignificant if not actually negative. It was of

course recognized that in the districts where facilities for such citizens to become members of the Auxiliary and Territorial Forces did not exist there was more of a case for raising such voluntary police but the Committee felt that unless some system was introduced under which these volunteers would be provided with instruction in their duties and in, at least, the elements of discipline, their influence in time of crisis was not likely to be of any great value.

The Bill was subsequently withdrawn by the Government of India.

BILL FURTHER TO AMEND THE INDIAN MINES ACT, 1923.

The Government of Bombay in June 1927 asked for the views of the Chamber on the provisions of a Bill further to amend the Indian Mines Act, 1923. From the statement of objects and reasons attached to the Bill it appeared that the weekly hours of work for persons employed in mines were limited to 60 in the case of persons working above ground and to 54 in the case of persons working below ground. But there was no statutory limit on the daily hours of work, so that, for example, there was nothing to prevent a miner from being employed for 17 or 18 hours in one day. During the debates in the Legislative Assembly on the Mines Bill (which afterwards passed into law as the Mines Act, 1923) a proposal was made to place a direct limitation on the daily hours of work. The proposal was rejected, but the Hon'ble Sir Charles Innes on behalf of Government promised to examine, in consultation with Local Governments, the question of introducing a compulsory system of shifts in mines. The main part of the above mentioned Bill was the outcome of this examination.

It was stated that while the primary object of the Bill was the imposition of a limitation on the daily hours of work, it must not be supposed that hours of work in mines were generally excessive. It was probably the case that in few mines did the miners maintain a standard of more than eight hours' work daily on the average; and it was not anticipated that the Bill, if passed, would have any appreciable effect in reducing the hours of work. The main advantages which the Bill was designed to secure were of a different character. The existing system (or lack of system) in many mines encouraged miners to spend long hours underground and made satisfactory supervision difficult. It tended to increase the number of accidents in several ways, and it diminished the potential efficiency of the Indian miner. The shift system had been introduced with success in a number of mines, and it would probably be introduced more generally without compulsion were it not for the danger that labour might gravitate to those mines where restrictions were absent. That danger it was reckoned would disappear when regularity in working hours was made the general rule, and it was believed that the system proposed to be introduced by this legislation would be to the general advantage both of the mineowner and the miner.

It was also stated that there was no suggestion from any quarter that a limitation should be imposed on the hours within which work might be carried on in a mine, and it was intended that mineowners should be at liberty to carry on work for the whole 24 hours. If the mineowner was willing to restrict the total hours of work to the limit that might be prescribed for the individual worker, the declaration beforehand of the hours within which the mine would work was sufficient to enable control to be exercised over working hours. But when a mineowner desired that the mine should be

worked for a longer period than the daily limit prescribed for the individual worker, the enforcement of a system of shifts was essential if control was to be maintained. Further, the Government of India were satisfied that if effective control was to be exercised, it was necessary that the shifts should be so arranged that they did not overlap. In other words if the workmen of any particular class, *e.g.*, coal cutters were to be divided into a number of shifts, not more than one such shift should be employed in the mine at the same time.

It was pointed out that if this were accepted it meant that there were only two shift systems which could reasonably be considered. These were the two-shifts system, in which the limit of each shift was 12 hours, and the three-shift system in which the limit was 8 hours. The three-shift system was already in force in a few mines in India ; but the Government of India considered that it was, at present at any rate, out of the question to enforce an 8 hours' day in Indian mines They had therefore reached the conclusion that it was impracticable at present to attempt to fix a lower limit for the daily hours of work than twelve. Under the Bill, if passed, mineowners would have the option of (1) limiting the hours of working over the mine as a whole to 12 daily, and (2) introducing a system of shifts not exceeding 12 hours each, so arranged that the hours under two shifts of the same type of worker did not overlap.

In replying to the Government of Bombay the Committee stated that after a careful consideration of the provisions of the Bill they had no objections to raise in connection therewith.

DISPOSAL OF MINING CONCESSIONS BY AUCTION OR TENDER.

The Government of Bombay towards the end of April 1927 forwarded to the Chamber a copy of a letter they had

received from the Government of India in regard to the question of the possibility of disposing of mining concessions on a system of auction or of competitive tenders.

The main questions which the Government of India desired to have examined were :—

(1) Should the auction or tender system be extended to cover the case of time-expired concessions and, if not, what method should be adopted to secure from such concessions, when released, a return commensurate with their value ?

(2) Was it desirable that the return from new mining concessions should be increased, either generally, or in specific cases ?

(3) If so, what method should be adopted for securing an increased return and to what cases should these methods apply ?

The Chamber at the same time received from the Associated Chambers of Commerce a copy of a letter that had been addressed to them by the Burma Chamber on the subject and asked for the views of this Chamber thereon.

After consulting members interested the Committee addressed the Government of Bombay expressing their views on the subject and in conclusion summarised their opinions on the three main questions as follows :—

(1) *Time-expired leases.*—The best interests of the country would not be served by extending the auction or tender system to cover the case of time-expired concessions if the original lessee desired an extension of its term and had worked his concession in a satisfactory manner.

(2) *New concessions.*—Having regard to the fact that a successful mining industry brought indirect benefit to the district in which it was situated, in settlement and increased cultivation and improved condition of the population, and was a source of revenue by cesses, income and super tax as well as royalties, the policy most likely to enhance Government revenue would appear to be to disseminate knowledge of likely fields for exploration, grant concessions on the minimum possible terms and, where assistance was required in the initial stages render it by means of subsidies or bonuses upon the recommendation of a competent authority, such as the Inspector of Mines.

The Committee stated that instruction in proper development prolonging the life of a deposit and cheapening production would have saved many ventures in India in the past and be an incentive to increased output in the future, at the same time increasing the revenues of Government. Any policy liable to encourage the gambling element must be the reverse of beneficial to Government. For a country whose mineral resources were little exploited in comparison to its size and their extent it would appear desirable to encourage private enterprise and to defer consideration of the desirability or otherwise of increasing the return from new mining concessions.

(3) The answers to questions 1 and 2 being in the negative question 3 did not arise.

A copy of the Chamber's reply to the Government of Bombay was forwarded to the Associated Chambers of Commerce of India and Ceylon who had also been addressed on the subject by the Government of India. The Association subsequently forwarded to the Chamber a copy of its reply to the Government of India from which it appeared that

the Chambers were definitely of opinion that the auction or tender system should not be extended to cover the cases of time-expired concessions or new concessions and that it would be a grave mistake for Government to aim at increasing the taxation of mining enterprises at their source for revenue purposes. The Chambers considered that the Government of India's proposals in the matter would constitute a serious menace to the principle of security of tenure essential to attract the capital necessary for the best development of Indian mineral resources.

The following resolution was put forward on behalf of this Chamber and carried unanimously at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in December 1927 :—

" That this Association is of the opinion that any proposal to secure additional revenue from time-expired mining concessions by disposing of them under a system of auction or tender and to make new concessions yield an appreciably higher revenue than is at present derived from them is contrary to the best interests of the country."

The following resolution was also moved by the Burma Chamber of Commerce and carried unanimously at the above meeting :—

" That this Association views with apprehension the apparent tendency in recent Government proposals to look upon the mineral development of India as a suitable object for increased taxation and to withhold from it the fundamental support necessary for all capital investment in mining ventures, namely, security of tenure.

" In support, therefore, of the unanimously expressed views of Chambers of Commerce throughout India, this Association resolves to recommend to Government that the policy with respect to minerals which will bring the greatest ultimate benefit to India lies in attracting capital for the development of the mineral resources of the country by

guaranteeing security of tenure to concession holders and by establishing the cost of mineral concessions and the rates of royalty on the minerals at a nominal figure."

INDIAN BOILER REGULATIONS.

(*See Reports* 1922, *Vol. I, page* 108 ; 1925, *Vol. I, page* 114.)

Towards the end of 1926 an Insurance Company, members of the Chamber, drew the attention of the Committee to the fact that certain Insurance Companies in the United Kingdom had been recognised as authorities competent to grant certificates in Form II annexed to the Indian Boiler Regulations, 1924. The member complained that their Head Office had applied to the High Commissioner for India in London to be placed on this list of inspecting authorities but were informed in reply that the Government had decided not to add to the number of Insurance Companies already on the list and a reply in somewhat similar terms was received to a representation to the Government of India. The member asked the Chamber to take the matter up with the Government of India on their behalf for the purpose of obtaining a reconsideration of their decision, or, at least, a definite reason for their refusal of the member's request.

The Committee consequently asked the Government of India to furnish them with a list of the firms which had been recognised as competent to grant such certificates and also to inform them of the principle on which Insurance Companies were placed in the list of recognised inspecting authorities.

In reply the Government of India forwarded a list of Insurance Companies in the United Kingdom and other countries which had been recognised as authorities competent to grant certificates in Form II annexed to the Indian Boiler Regulations, 1924. The Government of India stated that

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the recognition was granted only to bodies of unquestionable standing who could be relied upon to maintain conscientiously the standard of inspection prescribed in the Regulations. The Government of India added that they considered it desirable that the number of such companies or societies should be restricted as far as possible and they had therefore decided not to add to the number of companies shown on the list.

The member was informed accordingly.

THE BOMBAY TOBACCO ACT.

(*See Reports* 1905, *pp.* 38/246 ; 1914, *pp.* 53, 365.)

The Committee in June 1927 received a copy of a petition that had been addressed to His Excellency the Governor of Bombay by certain tobacco and cigarette merchants of this City drawing attention to certain restrictions imposed by the Tobacco (Bombay Town) Act, IV of 1857, and requesting that the Act might be repealed, amended or modified so as to relieve the trade from these restrictions.

The Committee addressed the Government of Bombay in support of the petition and enquired as to what steps were being taken to remedy matters.

At a later date the following questions were put by Mr. G. L. Winterbotham, M.L.C., in the Bombay Legislative Council on behalf of the Chamber in connection with the Act :—

Will Government be pleased to state —

(*a*) Whether they have received any memorials from the tobacco and cigarette merchants of Bombay City with regard to the working of the Bombay Tobacco Act, IV of 1857.

(*b*) If so, whether it is their intention to repeal, amend or modify the said Act so as to remove the causes for the complaints made regarding its working.

(*c*) The reasons why the draft Bill to amend the said Act, which was circulated for opinion in 1914, was not proceeded with.

The following were the replies given by Government :—

(*a*) Yes.

(*b*) Government have no immediate intention of promoting legislation to amend the Act.

(*c*) The Bill was not proceeded with because there was some difference of opinion regarding the desirability of continuing the Act, and also because there was considerable conflict of interest between the Bombay Municipality on the one hand and the tobacco trade and the consumer on the other hand.

The Chamber was, however, in reply to its letter informed by the Government of Bombay that the question of the repeal of the Act was under consideration.

As there appeared to be a discrepancy between Government's answers to the question in Council and their reply to the Chamber's representation the Committee enquired of Government whether the two pronouncements were to be interpreted identically. In reply Government stated that although they had no immediate intention of promoting legislation to amend the Tobacco Act, they had not abandoned their intention to do so. They added that they would be prepared to open negotiations with the Bombay Municipality with a view to arriving at some settlement with it as soon as they found that the circumstances were favourable for such negotiations.

DEDUCTIONS FROM WAGES AND PAYMENTS IN RESPECT OF FINES.

(*See Report* 1926, *Vol. I, page* 66.)

In the Chamber's report for 1926, page 66, a reference was made to an inquiry instituted by the Government of India in regard to the extent of the practice in India by which

employers in industrial concerns were empowered to inflict fines upon their workmen. In this connection the Director of the Labour Office issued a questionnaire to all factories in the Bombay Presidency together with all railway organisations, Government, Local Fund and non-factory establishments, public utility companies and steamship companies. All the Municipalities in the Presidency were also asked to furnish information. The questionnaire and Schedule were also sent to the big shops and stores, hotels, theatres, cinemas and clubs.

The Director of the Labour Office in April 1927 forwarded to the Chamber a summary of the results of his inquiry and asked for the views of the Committee on the subject and more particularly upon the following points:—(*a*) Whether in the opinion of the Chamber, the system of inflicting fines on industrial workers was so prevalent as to constitute an evil of such proportions as to require penal legislation to deal with it; and (*b*) If the reply to (*a*) was in the affirmative (i) in what respects and under what heads did the Chamber suggest legislation should be initiated and (ii) what should be the scope of the legislation and the authority who should enforce it; and (*c*) If the reply to (*a*) was in the negative did the Chamber consider that any other action was desirable?

The Committee in reply informed the Director that they were of opinion that there was no need for legislative or any other action to be taken in regard to the prevention of the infliction of fines on workmen in industrial concerns. With reference to the specific questions put by the Director the Committee in reply to (*a*) stated that in their opinion the system of inflicting fines on industrial workers was not so prevalent as to constitute an evil of such proportions as to require penal legislation to deal with it. The answer to

question (*a*) being in the negative question (*b*) did not apply. In regard to question (*c*) as stated above, the Committee were emphatically against any action being taken. The Committee considered that any isolated cases where illogical and harassing fines might be inflicted were confined to small factories whose management was inefficient.

AMENDMENT OF THE MOTOR VEHICLE RULES.

(*See Reports* 1925, *Vol. I, page* 91 ; 1926, *Vol. I, page* 167.)

As was noted in the Chamber's Report for 1926, the Committee commented on certain draft amendments of the Motor Vehicle Rules which were notified by Government in June 1926.

By a notification dated 26th October 1926, the Government of Bombay, however, brought the amendments as originally proposed by them into force with the exception of sub-rule (2) of Rule 20 which they deleted.

In explanation of their reasons for retaining the 20 miles speed limit prescribed in the rules, for the City of Bombay and the Municipal and Cantonment areas to which it might be extended, Government stated that this rule had been in existence since the time the rules were first framed 22 years ago and it was not thought advisable to abolish it.

As regards the suggestion of the Chamber that means might be found to deal effectively with the motor horn nuisance, Government stated that it was feared that legal restriction on the sounding of horns might cause drivers to give insufficient warning of their approach. Government added that the topographical ignorance of taxi-cab drivers in Bombay had been brought to the notice of the Commissioner of Police.

ROYAL COMMISSION ON AGRICULTURE IN INDIA.

(*See Reports* 1925, *Vol. I, page* 287 ; 1926, *Vol. I, page* 165.)

As was stated in the Chamber's Report for 1926, the questionnaire issued by the Royal Commission on Agriculture in India was referred for consideration to a Special Sub-Committee of the Chamber consisting of Sir Joseph Kay, Messrs. G. Sugdury, G. Z. Meii, N. B. Macbeth, L. J. C. Wood and T. J. G. Walters. The Sub-Committee submitted their report towards the end of February 1927. The report was adopted by the General Committee and the Royal Commission was addressed in terms thereof. In a covering letter to the Royal Commission the Committee stated that they did not desire to offer oral evidence unless there were any special points arising out of their replies to the questionnaire on which the Royal Commission might wish to examine them.

The letter and report are too lengthy to quote here, but will be printed in full in Volume II.

BOMBAY COTTON MARKETS BILL.

In the *Bombay Government Gazette* of the 24th January 1927 was published a copy of a Bill to provide for the establishment and the better regulation of cotton markets in the Bombay Presidency. In the statement of objects and reasons attached to the Bill it was mentioned that the Indian Cotton Committee of 1917-18 drew attention to the necessity of better provision for the marketing of cotton and kapas by growers, and pointed out the advantages of the Berar system of cotton markets as leading to better prices, fairer weighments and the prevention of illegal deductions. They held that the establishment of open cotton markets of this

nature would benefit the grower and indirectly the cotton trade generally. The experience gained through the work of the Co-operative Cotton Sale Societies had also shown the great value of an organisation for the sale of graded kapas.

It was stated that the Bill, which was purely an enabling measure, was based on the recommendations of the Indian Cotton Committee and on the Berar Cotton and Grain Markets Law, 1897. Cotton markets recognised by custom already existed in parts of the Bombay Presidency, but no legal sanction existed for the regulation of such markets other than the market in the city of Bombay. The Bill applied to the whole of the Presidency of Bombay except the city of Bombay and Aden. By clause 4 power was taken to notify any place as a cotton market, the notification defining the limits of such market. Provision had also been made for local opinion being consulted, before a cotton market was so established. On the establishment of a cotton market, a market committee was to be constituted including representatives of the cotton growers, of the cotton trade and of the local authority within whose jurisdiction the market was situated. Provision was to be made by rules for the composition of the market committee, the management of the market, and the conduct of the affairs of the cotton market by the committee; and the market committee was empowered to make bye-laws to regulate business and the conditions of trading. Under clause 16 no private market for the purchase and sale of cotton might be opened in or near places declared to be cotton markets. Provision had also been made for disallowing trade allowances other than prescribed trade allowances, and for penalties for violation of the substantive provisions of the Act and of the rules. Clause 15 stated when a market committee might be superseded and the consequences of its supersession.

The Bill was approved by the Committee of the Chamber and was eventually passed by the Legislative Council on the 1st October 1927.

RULES OF THE BOMBAY NATIVE SHARE AND STOCK BROKERS' ASSOCIATION.

(*See Reports* 1923, *Vol. I, page* 55; 1925, *Vol. I, page* 297; 1926, *Vol. I, page* 75.)

In the *Bombay Government Gazette* of the 17th March 1927 were published the rules of the Bombay Native Share and Stock Brokers' Association. In the notification publishing the rules it was stated that the latter would be taken into consideration on or after the expiry of one month from the date of publication.

The Committee in drawing the attention of the Government of Bombay to the rules relating to the eligibility for membership of the Association observed that under Rule 3 British subjects who were not natives of India must have resided in the Bombay Presidency for at least ten years in order to be eligible for membership of the Association, whereas in the case of a native of any other part of India no residential qualification was required. In the opinion of the Committee ten years was an unnecessarily long period and five years (as laid down in the draft rules published in June 1926) should be sufficient to qualify a European British subject for membership of the Association.

In commenting on the first set of draft rules the Committee in their letter of 25th February 1926 recommended that Rule 29 should not be made retrospective and that "members already operating as stock-broking firms

with a non-member in partnership should continue to be allowed to carry on business." Rule 45 (*a*) of the new rules read "No person who is not a member of the Association or who is not the father, brother, son or brother's son of such member shall be admitted a member of any partnership firm and a member of the Association entering into partnership with any such person shall on proof thereof cease to be a member of the Association." It was not clear from the wording of this rule whether it applied to existing partnerships or only to fresh Associations formed between a member and a non-member. In this connection two questions presented themselves. (1) Would all existing members be required to present themselves for re-election under the new rules? (2) Must existing partnerships be dissolved if the non-member partner was unable to purchase a membership card or had not fulfilled the residential qualification? The Committee asked for explanations on these points as it appeared to them that the rules in their existing form discriminated unduly against Europeans and might indeed act as an effective bar to their becoming members of the Association.

Finally, the Committee suggested that if serious exceptions were taken to reducing the residential qualification for Europeans from ten to five years, the case might be met if an exception clause were added to Rule 45(*a*) making it non-retrospective, or alternatively the Association were given power to use their discretion in granting membership to all non-members, irrespective of residential qualification, who were at the moment partners with members, upon their purchasing a card of membership.

The Government of Bombay in reply stated that they agreed with the Committee that the substitution of 5 years

for 10 years as the period required to be eligible for membership of the Association would have been desirable as making it easier for European British subjects to qualify for membership. The Association had however not accepted the suggestion and in the draft rules which they had submitted to Government for sanction the figure of 10 years had been replaced. Government did not consider that in a matter of administration of this kind they would be justified in forcing their view upon the Association.

As regards Rule 45 (*a*) dealing with partnerships, the President of the Association reported that it was impracticable to make the rule not retrospective, the reason being that even according to their old rules partnership with a non-member was prohibited, and any partnership between a member and non-member, which existed at the moment existed in defiance of their rules.

RULES OF THE BOMBAY STOCK EXCHANGE, LTD.

The Government of Bombay on the 13th June 1927 forwarded to the Chamber for opinion a copy of a draft of the rules and regulations of the Bombay Stock Exchange, Limited, who had applied to Government for recognition under Section 4, sub-section (1) of the Bombay Securities Contracts Control Act, 1925. They also forwarded copies of letters received from the Native Share and Stock Brokers' Association and the Indian Merchants Chamber objecting to the application of the Bombay Stock Exchange, Limited, for recognition.

The Committee in the first instance consulted members of the Chamber who were particularly interested in the matter and found that they were practically unanimously of the opinion that the establishment of more than one Stock Exchange in the City of Bombay was a superfluity at the

moment. This opinion was expressed in spite of the fact that it was recognised by those members that the rules of the Bombay Stock Exchange, Limited, were drawn up more in accordance with the findings of the Atlay Committee. In these circumstances the Committee informed the Government of Bombay that they did not consider there was any necessity for the establishment of a second Stock Exchange. As regards the objections raised to the recognition of the Bombay Stock Exchange, Limited, the Committee stated that although the communication from the Native Share and Stock Brokers' Association originated from an obviously and necessarily biassed competitor several of the objections of the Association would have the support of this Chamber.

The Committee added that as they had come to the above recorded decision they had not examined the rules of the Bombay Stock Exchange in close detail and did not put forward any criticisms thereon.

Later in the year the Government of Bombay informed the Chamber that it was proposed to hold a conference for the purpose of discussing the question of the recognition by Government of the Bombay Stock Exchange, Limited, and requested the Chamber to nominate a representative to attend the Conference.

The Committee nominated Sir Leslie Hudson, Kt., M.L.C.

SEA-BORNE TRADE RETURNS OF BRITISH INDIA.

The Director-General of Commercial Intelligence and Statistics in March 1927 forwarded to the Chamber two statements showing (1) the additional articles to be specified in the sea-borne trade returns of British India with effect from 1st April 1927 and (2) the modifications to be made in the

classification of certain articles previously specified in the returns.

The additional items were :—

(1) Under the heading white (bleached) cotton twist and yarn, the counts to be shewn, as also in the case of imported mercerised yarn.

(2) Cinematograph films to be sub-divided into (*a*) blank films and (*b*) exposed films.

(3) Iron or steel screws to be sub-divided into (*a*) wood screws and (*b*) metal thread screws.

(4) Vegetable products to be separately shown.

The following were the modifications to be made in the existing classifications of certain articles specified in the returns :—

IMPORTS—

Existing classification.	*Proposed modification.*
1. Railway plant and rolling stock— Materials for construction, bridge-work.	To be included under Iron or Steel— beams, channels, pillars, girders and bridgework.
2. Sugar— Confectionery ..	To be shown separately under Provisions and Oilman's stores Confectionery.
Sugar— Saccharine ..	To be shown separately under Drugs and medicines, excluding chemicals and Narcotics, Saccharine.

IMPORTS OF VEGETABLE PRODUCTS.

(*See Report* 1926, *Vol. I, page* 33.)

In the Chamber's Report for 1926 it was mentioned that the Director-General of Commercial Intelligence and Statistics had stated that the question of the separate specification of hydrogenated oils and fats in the Indian Sea-borne trade returns would be considered during the annual revision of the list of articles specified which would be made in April 1927. The Director-General subsequently informed the Chamber that the Collectors of Customs, to whom the matter had been referred, had expressed difficulty in giving effect to the proposal to introduce the head "Hydrogenated oils and fats" in the sea-borne trade returns as the description "Hydrogenated" was not shown in the invoices and it was not possible to distinguish these oils and fats from other oils and fats without chemical tests which meant extra work at the Custom Houses and delay to the public in clearing goods. The Director-General added, however, that the imports of "vegetable products" by which was meant vegetable ghee, fat, etc., would be separately specified with effect from April 1927.

REVISION OF THE FORM OF TARIFF SCHEDULE.

The Director-General of Commercial Intelligence informed the Chamber in August 1927 that the Government of India proposed to discontinue the existing practice of appending the complete Tariff Schedule to the notification prescribing the revised tariff valuations each year and to annex in future only a list of tariff valued articles showing the revised valuations. The Director-General stated that this had raised the question of simplifying the form of the publication issued by his Department, "Tariff Schedules," and of bringing it

into line with the Statutory Schedules and the tariff valuation notification in the proposed modified form. The Director-General submitted specimens of two alternative forms that had been suggested for the purpose.

The Committee discussed these alternative forms with the Director-General when he visited the Chamber on the 17th August and subsequently, in replying to his letter, informed him that they would prefer the continuance of the issue of the Tariff Schedule in its existing form. They added, however, that they were in favour of a suggestion made by him that different sizes of type might be used to distinguish between the items that were reproduced from the schedules of the Tariff Act and those that were merely amplifications inserted by his Department.

TARIFF VALUATIONS.

(*See Report* 1926, *Vol. I, page* 211.)

In accordance with the usual practice the Director-General of Commercial Intelligence and Statistics met representatives of the Chamber on Tuesday, 29th November 1927, and discussed with them his proposals in connection with the annual revision of the tariff schedule in respect of articles assessed to duty at tariff valuations.

A copy of the revised schedule will be found in Volume II.

SMUGGLING OF GOODS INTO BRITISH INDIA THROUGH PONDICHERRY.

(*See Report* 1924, *Vol. I, pages* 207 *and* 208.)

The Associated Chambers of Commerce of India and Ceylon in March, 1927, asked this Chamber for its views on a representation they had received from the Madras Chamber in

regard to the alleged evasion of the payment of import duty by means of the smuggling of goods through the port of Pondicherry, with reference to the trade in smuggled gold thread.

The Madras Chamber pointed out that the raising of the import duties a few years ago served as a stimulus to the smuggling industry on the Pondicherry frontier and gold thread owing to its high value and small bulk was eminently suitable for the smugglers' purpose. Although in 1924 a new Act gave Preventive Officers power to impose penalties in addition to confiscation, no power was given to impose imprisonment in case of failure to pay the fine imposed. The Madras Chamber considered that such power was useless in the case of the coolie carrier who could not pay a fine and who therefore risked nothing even if caught.

The Madras Chamber took the view that there would be no lack of persons to carry on the trade unless the offence was made one punishable with imprisonment and asked the Associated Chambers to take the matter up with the Government of India laying particular stress on this aspect of the question.

The Committee in replying to the Associated Chambers stated that they supported the suggestion of the Madras Chamber that the offence of smuggling of gold thread through the Port of Pondicherry into British India should be made punishable with imprisonment. The Committee felt, however, that the only practical method of dealing with this question was to make a drastic reduction in the import duty.

The Associated Chambers of Commerce of India and Ceylon subsequently informed this Chamber that the Chambers generally had supported the proposal of the Madras Chamber that the penalties for smuggling should be revised with a

view to making the offence punishable by adequate terms of imprisonment. The Association accordingly addressed the Government of India on the subject and were informed in reply that a proposal to amend the Customs Law in the sense described was already under the consideration of Government.

CLAIMS FOR DRAWBACK.

(*See Reports* 1906, *pp.* 23, 214 ; 1910, *pp.* 22, 185 ; 1926, *Vol. I, page* 192.)

In the Chamber's Report for 1926, a reference was made to a change introduced in the Bombay Custom House in connection with the procedure followed in dealing with the shipment of goods under claim for drawback. In May 1927 the Collector of Customs informed the Chamber that the Central Board of Revenue had been pleased to authorise him to revert to the old procedure in force prior to 15th June 1926. The reversion took effect from 1st June 1927.

IMPORT DUTY ON ARTIFICIAL SILK MIXTURES.

Method of Assessment.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Cawnpore in December 1926, the following resolution was adopted unanimously on the motion of this Chamber :—

" That this Association is of the opinion that the raising of the general tariff rates has rendered the clarification and amplification of the headings of the Schedule necessary and recommends that an enquiry be undertaken with this end in view."

When Sir George Rainy, the Member for Commerce of the Viceroy's Council, visited the Chamber in April 1927, the

matter was discussed informally with him and he said it would be helpful if Government could have the benefit of the views of the Chamber as to where the tariff stood in most need of revision, together with suggestions for its improvement.

The question was considered by the Import Sub-Committee of the Chamber who found that one of the difficulties experienced in Bombay in regard to assessments to Customs Duty was the question of the rate at which cloths composed of mixtures of cotton, wool and/or artificial silk were assessed. The rule in force was that—

(*a*) When the more highly taxed material occurred in the warp or in the weft or in both, assessment was made at the higher rate provided the more highly taxed material extended through one-fifth or more of the whole superficial area of the fabric. When such material occurred both in the warp and in the weft, the actual area in which it occurred both ways (*i.e.*, where strands crossed each other) should be counted twice over.

(*b*) Assessment was made at the lower rate if the more highly taxed material extended through less than one-fifth of the superficial area of the fabric.

It would be readily understood that this complicated method of calculation left far too much to the discretion of the appraisers and was not clear enough to avoid differences of opinion between the Customs authorities and importing houses. Further, cases had been brought to the notice of the Committee in which the Customs authorities at the different ports had assessed the same class of goods at different rates of duty. The Committee were strongly of opinion that artificial silk should be placed on the same footing as cotton for tariff purposes, but pending a settlement of this question they thought

that it would be better for all concerned if the tariff were more clearly defined. They accordingly asked the Bengal, Madras and Karachi Chambers whether they would agree to a suggestion being put forward to the Government of India that the import duty on all piece-goods containing an admixture of artificial silk and cotton should be levied at the rate of 11 per cent. *ad valorem*. Similarly the import duty on admixtures of wool and artificial silk, or wool and cotton, should be 15 per cent. and on silk admixtures 20 per cent.

The Committee also consulted the Manchester and Bradford Chambers in regard to their suggestion and both these Chambers were in favour of it. The following resolution was consequently put forward on behalf of this Chamber and carried unanimously at the Annual General Meeting of the Associated Chambers held at Calcutta in December 1927 :—

" That in order to do away with the present complicated method of calculating, for purposes of assessment to duty, the percentage of the more highly taxed material contained in a fabric, this Association recommends to the Government of India that the import duty on all piece-goods containing an admixture of artificial silk and cotton should be levied at the rate of 11 per cent. *ad valorem*. Similarly the import duty on admixtures of wool and artificial silk, or wool and cotton, should be 15 per cent. and on silk admixtures 20 per cent."

CUSTOMS DUTY ON EAR-RINGS.

A case was brought to the notice of the Chamber in April 1927 in which a merchant imported a package containing gold ear-rings. The importer described the goods as ear-rings in the Bill of Entry. When the matter was placed before the Assistant Collector of Customs in charge of the Appraising Department for his orders, he stated that it was not sufficient to give a general description of the goods but a description should be given which was in accordance with the Tariff. He added that it was also not sufficient to produce

an invoice which showed the correct description of the goods but an importer was under an obligation to give a proper description in the Bill of Entry. He held that if the articles had been assessed as ear-rings, they would have paid a duty of only 15 per cent. and that the importers' description would then have involved a loss of duty to Government of Rs. 48. On these grounds he imposed a penalty of Rs. 20 under Section 167, clause 37 (*c*) of the Sea Customs Act and ordered the Bill of Entry to be amended.

An appeal was lodged to the Collector of Customs against this order. The Collector on a consideration of all the facts found that the declaration in the Bill of Entry, although it needed expansion for tariff purposes, was not in itself false. The Collector stated that in such cases, the proper course was to require the importers to amplify the declaration so as to make it adequate. Hence he considered that no penalty was called for. He accordingly admitted the appeal and ordered that the penalty levied should be refunded.

IMPORT DUTY ON PERFUMED SPIRIT.

Enquiries were received during April 1927 from importers as to whether the Customs authorities were correct in charging a duty of 15 per cent. *ad valorem* in addition to the specific duty of Rs. 36 per imperial gallon on perfumed spirits in cases where the latter are imported in special containers.

The Committee in reply stated that when perfumed spirits were imported in ordinary glass bottles no additional duty was charged on the bottles, but if the article was imported in fancy shaped containers which had a commercial value of their own, 15 per cent. extra was charged on the value of such containers. The Committee added that the principle on which this duty was levied affected other articles besides perfumery.

IMPORT DUTY ON STEEL SHAFTING.

A member in March 1927, asked for the views of the Committee on the following point. They stated that when importing mill gearing they found that shafting was assessed for duty by the Customs at 10 per cent. on the value of Rs. 240 per ton, and added that as this shafting was entirely used for transmission of power they considered that it should be assessed on the same basis as pulleys, gears, couplings, etc., *viz.*, 2½ per cent. on the invoice value.

The Committee after consulting the Import Sub-Committee informed the member that they understood that when shafting was imported as part of a specific shipment of machinery, inclusive of transmission gear, and had been treated in a special way making it applicable to that shipment only there would probably be little difficulty in persuading the Customs authorities that it came within the purview of item 87/51, sub-clause (4) of the Tariff Schedule.

If, however, the shafting was imported merely as steel bars for stock or sale the Committee felt that there would not be any possibility of a successful application for the reduced customs duty as item 91/62 of the Schedule specifically covered "bright steel shafting" at a tariff valuation of Rs. 240 per ton.

The Committee added that they did not consider that any success would attend a suggestion on their part to the Customs authorities that "shafting" should be placed in the same category as pulleys, gears, etc.

IMPORT DUTY ON STEEL HOOPS.

The Committee during the year had under consideration the question of the levy of Customs duty on steel hoops.

It was represented to them that the method of assessment which was based on the Brinell hardness number of the material acted very detrimentally to the interests of importers of the better classes of hoops which, under the existing system, were penalised to an extent of almost 20 per cent. more than would be the case if the respective hoops were assessed *ad valorem* on cost price. It was further suggested to the Committee that a fair method of assessing these goods would be to apply one valuation only to all cotton baling hoops, based on an average of the prices ruling, particularly in view of the fact that there was not at the moment a very great difference between the prices of the various classes of hoops imported.

After a very careful consideration of the question in consultation with the Chamber's Import Sub-Committee, the Committee, however, felt that it would be in the best interest of the trade and would not be detrimental to Government revenues if the duty were levied on an *ad valorem* basis and they recommended to the Government of India that this be substituted for the existing method of assessment which directly penalised the better quality of hoop iron.

In reply the Committee were informed that the matter had been noted for examination at the time of the annual revision of tariff valuations. When the revised tariff valuations were published in December 1927 the item Hoops and Strips was omitted with the result that duty will be levied on an *ad valorem* basis from 1st January 1928.

STAMPING OF LENGTHS ON ARTIFICIAL SILK PIECE-GOODS.

In exercise of the powers conferred by sub-section (2) of Section 19-A of the Sea Customs Act, 1878 (VIII of 1878) the

Governor-General in Council has laid down certain rules governing the stamping of length on piece-goods made of cotton and wool. The Collector of Bombay in April 1927 informed the Chamber that the Government of India had received a suggestion that piece-goods consisting of an admixture of either cotton and wool, or of an admixture of cotton or wool with artificial silk should be brought within the scope of these rules and made liable to stamping. The Collector asked for an expression of the views of the Chamber on the proposal.

From enquiries made it appeared to the Committee that piece-goods containing an admixture of artificial silk and cotton and/or wool were usually stamped with the length. They accordingly informed the Collector that they were in favour of having this class of goods brought within the scope of the rules governing the stamping of lengths on piece-goods.

LANDING CHARGES.

Conventional Rate for Customs Duty purposes.

The Collector of Customs, Bombay, in March 1927, informed the Chamber that with effect from 1st April 1927 it had been decided to calculate landing charges at ¾ per cent. instead of 1¼ per cent. for purposes of assessment of real value of imported goods under Section 30 (*b*) of the Sea Customs Act.

DUTY ON INDIAN GOODS IMPORTED INTO AUSTRALIA.

A member in April 1927 brought to the notice of the Committee that whereas piece-goods manufactured in England were imported into Australia duty free, Indian piece-goods were subject to an import duty of 16½ per cent. the

same rate as was applicable to foreign manufacturers. The member enquired whether the British preferential tariff was operative in all parts of the Empire. The member added that they understood that Indian manufactured goods entering Canada were privileged to the extent of 2½ per cent. provided such goods were shipped by direct steamers to Canadian ports.

On enquiry the Committee found that in the case of Australia the rates applicable to India were those contained in the General Tariff as opposed to the British Preferential Tariff, while goods manufactured in and imported direct from British India into Canada enjoyed the British Preferential Tariff.

In replying to the member the Committee stated that this question raised the issue of Imperial Preference and as Indian political opinion in the Assembly had definitely declared itself against the policy of Imperial Preference, the Committee felt that no good purpose would be served by taking up the matter at that stage.

The Committee pointed out, moreover, that Imperial Preference was given by Great Britain to the component parts of the Empire but it did not follow that similar reciprocity was given by any particular component part of the Empire to another.

ABOLITION OF EXPORT DUTY ON TEA.

As has been noted elsewhere in this report the export duty on tea was abolished as from 1st March 1927 by the Indian Finance Act, 1927.

In August 1927 the Calicut Chamber of Commerce informed this Chamber that instances had occurred where members

had filed shipping bills for export of tea in the last week of February but actual shipments of which were made only on or after the 1st March. Since the teas in question were actually shipped in March, applications for refund of duty were presented to the local Collector of Customs who refused to grant refund on the plea that the shipping bills for these were passed in February. The Calicut Chamber enquired as to how any similar situation if any was dealt with by the Customs Authorities in Bombay.

The Committee in replying stated that it stood to reason that all tariff changes must take effect from a time fixed by law and Section 38 of the Sea Customs Act distinctly laid down that the rate of duty and tariff valuation (if any) applicable to any goods exported should be the rate and valuation in force when a shipping bill of such goods was delivered under Section 137.

The Committee added that the operation of Section 37 which governed imports had often previously been discussed but no change had commended itself to Government. It seemed obvious therefore that Government would not approve any amendment of Section 38.

EXPORT DUTY ON HIDES AND SKINS.

(*See Report* 1923, *Vol. I, page* 118.)

The Government of Bombay, towards the end of September 1927, asked for the views of the Chamber on a proposal of the Government of India to replace the existing export duty on raw hides and skins by a cess. In their letter to local Governments the Government of India pointed out that the last Indian Finance Bill provided for the removal of the existing duty of 5 per cent., but the voting on an amendment to continue the duty resulted in a tie and the

President, in accordance with the usual Parliamentary procedure, gave his casting vote in favour of the *status quo*.

The Government of India stated that they had carefully considered the question, and they recognised that the voting in the Assembly reflected a definite and well-balanced conflict of interests. After examination of the most recent figures available, they were of opinion that the advantage to the exporter of raw hides from the removal of the duty would to some extent be counterbalanced by the disadvantage to the tanning industry, and they doubted whether there would be any appreciable benefit, at any rate in many parts of India, to the primary producer. In these circumstances they felt that they might hesitate again to press upon the Indian legislature a proposal to remove the duty.

On the other hand the Government of India were opposed in principle to export duties except as a revenue necessity, which could no longer be regarded as justifying an export duty on hides. Moreover, the World Economic Conference recently convened by the League of Nations conceded that "export duties should only be resorted to to meet the essential needs of revenue or some exceptional economic situation or to safeguard the vital interests of the country." And it recommended that "in any case export duties on raw material should never be imposed for the special purpose of subjecting foreign countries using such materials to an increased burden which will place them in a position of unfair inferiority as regards the production of the finished article." These recommendations had the unanimous support of the delegates of all countries including India. The delegates to this Conference were appointed for their personal qualifications. They did not in any way bind their Governments nor were they qualified to act as spokesmen of an official policy. The

Government of India, therefore, were not in any way bound by those recommendations or committed to accept them. Nevertheless it must be recognised that the unanimous recommendations of so authoritative a Conference could not lightly be disregarded.

The Government of India thought that it might be regarded as a satisfactory solution of the difficulty, if the export duty were replaced by a cess, which would be administered by a Committee representing all interests concerned and would be expended for the benefit of the industry as a whole. It was generally recognised that cesses of this nature had been of great advantage to the cotton industry, to the tea industry and to the lac industry. And in his speech to the Associated Chambers of Commerce at Cawnpore in December 1926, His Excellency the Viceroy announced that the Government of India would probably favourably consider proposals to impose similar cesses for the development and organisation of other industries.

The Government of India recognised that such a proposal should ordinarily be initiated by the trade concerned and that without their support and co-operation it would be useless to proceed with it. In this case, however, when the Bill which first imposed an export duty on hides and skins was before the Indian Legislative Council, the Hon'ble Mr. W. E. (Sir Erskine) Crum, speaking on behalf of the Bengal Chamber of Commerce, strongly urged that part of the duty should be set aside for such a purpose. Since then the proposal had been discussed more than once. And now that the Government of India no longer found it necessary to claim the whole proceeds of the export duties on hides and skins for revenue purposes, it seemed opportune to consider whether the balance could not be profitably utilised in the manner first indicated by Mr. Crum.

It was stated that the objects on which the proceeds of the cess might usefully be spent would include:—(1) improvement in the methods of flaying and preserving raw hides, and the prevention of adulteration; (2) Improvement in the methods of tanning, including (*a*) the training of tanners; (*b*) the supplying of tan-stuffs, and (*c*) technological investigations; (3) organisation of marketing, grazing, etc.

It was pointed out that these objects touched very closely the economic life of the people, in the villages as well as in the towns, and it seemed clear that they were not likely to be fully attained by the activities of the trade alone. The co-operation of the local Governments and their Departments of Industries appeared to the Government of India to be an essential condition of success.

In the view of the Government of India, therefore, it would be necessary to constitute a Committee for the administration of the proposed cess on the lines of the Indian Central Cotton Committee, that is, including representatives of the Local Governments. The Indian Central Cotton Committee was constituted on the recommendation of the Indian Cotton Committee of 1919. And it did not seem desirable to set up a similar organisation for the leather industry without some preliminary investigations. In the opinion of the Government of India there was no necessity in this case for any elaborate or prolonged survey. What they suggested was a small *ad hoc* Committee including representatives of the export trade, the tanning industry and the Local Governments which would report on the following points:—(1) the articles on which a cess might suitably be imposed, and the rate of cess on each article; (2) the constitution and personnel of the Committee which should administer such cesses; and (3) the functions of the Committee and the objects on which the cess might be expended.

In regard to the first point of reference, if the cess were utilised for the benefit of the industry as a whole, it would have to be considered whether it should be levied on skins as well as on hides, on the tanning industry as well as on the export trade.

It was thought that an *ad hoc* Committee with these restricted terms of reference, should be able to submit a report on which a Cess Bill could be based without undue delay.

In replying to the Government of Bombay the Committee stated that while they were opposed on principle to export duties they would prefer to leave it to those bodies more directly connected with the trade to express an opinion on this particular reference as the members of this Chamber were not interested to any great extent in the export of raw hides while the share of Bombay formed only approximately 1 per cent. of the total export trade of raw hides from India.

CERTIFICATES OF FREEDOM FROM DISEASE FOR HIDES AND SKINS.

The Director-General of Commercial Intelligence and Statistics informed the Chamber in August 1927 that, as a result of the detection of anthrax bacilli in certain skins of Indian origin, the question had been raised by the United Kingdom authorities as to what further measures could be taken by shippers in India to ensure that, as far as possible, consignments of hides and skins intended for the United Kingdom were free from anthrax. He stated that it had been suggested that the examination of each consignment prior to shipment by a qualified veterinary officer who would furnish a certificate to the effect that the goods were free from anthrax would be an effective means of reducing the risk of infection from this source. The Director-General

enquired whether the members of the Chamber interested in the export of hides and skins saw any objection to the adoption of this measure.

After consulting members interested and discussing the question with the Director-General when he visited the Chamber the Committee in reply stated that they had no objection to the examination by a qualified veterinary officer of consignments of hides and skins prior to shipment and the issue by that officer of a certificate that the goods were free from anthrax, if it was considered that the adoption of this measure would be an effective means of reducing the risk of infection.

CERTIFICATES OF ORIGIN FOR TEA IMPORTED INTO GREECE.

The Government of Bombay in March 1927 brought to the notice of the Chamber that the Greek Government, with a view to remedying the serious evasion of the regulations concerning the certification of the origin of the various qualities of tea imported into Greece to the detriment of British commerce, had decided that in future "all certificates of origin for tea instead of accompanying the respective shipping documents should be placed inside the sealed cases or chests containing the goods and where the cases or chests are zinc or tin lined these certificates should be placed within the inside case." This measure, which had been brought into effect from 1st March 1927, was intended to prevent the replacement of genuine certificates of origin by counterfeit documents at the tea transhipment ports, *i.e.*, Port Said, Hamburg, etc.

As only a very small proportion of the total exports of tea from India were despatched *via* Bombay, and as there were no exports of tea to Greece from Bombay, the Committee asked

the Madras and Bengal Chambers, whose members were likely to be more interested in the matter than members of this Chamber, to inform them whether they contemplated taking any action.

The Bengal Chamber in reply forwarded copies of correspondence that had passed between that Chamber and the Government of Bengal on the subject, from which it appeared that it had been represented to the Greek authorities that the procedure indicated would be unbearably onerous to the trade and an alternative measure had been suggested. This was to the effect that the Greek Customs authorities should be requested to appoint an assessor at each of the two principal ports to examine the teas imported with a view to discriminating between teas from different countries.

The Bengal Chamber considered it would be quite impracticable to give effect to the proposal that certificates of origin should be placed inside tea chests intended for import into Greece. The destination of the tea was not known until after it had passed through the sale room and frequently it was re-exported from one country to another. Apart, however, from this objection, there was the further consideration that a certificate of origin frequently covered a consignment consisting of a number of chests, and it was not the practice to issue a separate certificate of origin for each individual chest. On the other hand, tea interests in Calcutta approved of the proposal that assessors should be appointed at the two principal ports in Greece to examine the various parcels of tea imported.

The Chamber was informed later that the Greek Government had withdrawn the regulation in question and the Committee decided not to take any action in the matter at the moment.

Subsequently the Committee were furnished by the Government of Bombay with a copy of the following circular, dated 4th March 1927, issued by the Greek Legation in London to the Greek Consular Authorities in Great Britain and His Britannic Majesty's Dominions on the subject :—

It has been noticed lately by the authorities in Greece that many Consular Authorities abroad are not sufficiently acquainted with the regulations concerning certificates of origin for goods sent to Greece from other countries.

With a view therefore of avoiding injurious delays that may occur in the clearing of goods through the Customs, owing to such irregularities, I have been requested to bring to your notice the following :—

As a rule the legalization by the Consular Authorities of certificates of origin issued by Chambers of Commerce, Trade Associations and Customs Authorities, etc., is not necessary, neither can such a general measure be adopted by the Greek Authorities, as being contrary to the Geneva Convention regarding customs formalities which was accepted and shall very soon be ratified, in spite of the reserve which in fact was made by the Greek representatives concerning the question of legalization.

The issue of a certificate of origin by the Greek Consular Authorities (or the foreign Customs Authorities, at the discretion of the exporter) is particularly indispensable in the case of goods being sent not direct from one country to another, but transhipped through a country other than the original producer of the goods. A cargo of tea, for instance, sent from China and transhipped in London or Port Said or Hamburg, with Greece as its final destination, must be provided with certificates of origin issued either by the British, Egyptian or German Customs Authorities or by the respective Consulate.

The Consular legalization of a certificate of origin is also indispensable in case the certificate is not issued by a Chamber of Commerce but simply by the manufacturer or the exporting firm declaring the goods to be of their own production.

Your attention is particularly drawn to the first case, *i.e.*, transhipment, in which the legalization of a certificate of origin only by a Chamber of Commerce is not sufficient, the issue of a certificate by the Consulate after inspection of the documents being indispensable.

Finally there is also the case in which a product originating from a third State, which imported into another State, undergoes there such manipulation as to increase the commercial value to such an extent as to be justifiably considered as a product of that country by at least 25 per cent. or more.

This fact in such a case should be explicitly certified by the Greek Consular Authority, after verification, otherwise the product may not be accepted in Greece.

I shall therefore be obliged to you if you will, in future, comply strictly with these regulations.

The following is a copy of a letter, dated 17th March 1927, forwarded by the Greek Minister in London to His Majesty's Secretary of State for Foreign Affairs :—

With further reference to my letter of the 21st December 1926, and your note of the 1st January last, concerning the certificates of origin in respect of tea imported into Greece, I have the honour to bring to your notice the following communication, which I have just received from Athens :—

The Greek Government fully appreciating the argument set forth in a *note verbale* of His Britannic Majesty's Legation in Athens, have decided, since the new measure proves in its execution to create difficulties to the trade to modify the recently taken new decisions as regards the consignments of tea sent to Greece through a port of the United Kingdom, either in ordinary transhipment or as regards new shipment after blending or manipulation.

This modification will bring the position to the regulations existing previously, *i.e.*, the Greek Custom Authorities will be satisfied upon production of certificates of origin issued by the British Chamber of Commerce provided that mention is made on them as to the qualities and origin of the teas blended, as well as the percentage of the increase of the commercial value of the tea due to the manipulation or blendings.

I beg also to add that the abovementioned facility is granted only to tea transhipped through a British port and not in other ports of transit, *i.e.*, Port Said, Hamburg, Marseilles, Trieste, etc., in which case the regulations embodied in the latter paragraph of my Circular No. 4312 of the 4th instant, which was sent to you by my letter of the 4th ditto, are to be strictly complied with.

PROTECTION OF THE STEEL INDUSTRY.

(*See Reports* 1923, *Vol. I, page* 109 ; 1924, *Vol. I, page* 183 ; 1925, *Vol. I, page* 132 ; 1926, *Vol. I, page* 76.)

On the 17th January 1927 the Government of India published a Bill to provide for the continuance of the protection of the steel industry in British India. In the statement of objects and reasons attached to the Bill it was mentioned that Section 6 of the Steel Industry (Protection) Act, 1924 (XIV of 1924), provided that, before the 31st March 1927, the Governor-General in Council should cause an enquiry to be made as to the extent, if any, to which it was necessary to continue the protection of the steel industry and as to the duties and bounties which were necessary for the purpose of conferring such protection. By a Resolution dated 3rd April 1926, the Tariff Board was directed to make the inquiry contemplated by the Act, and its recommendations were contained in a Report which had been published. This Bill was designed to give effect to the main recommendations of the Board.

In accordance with the Tariff Board's proposals, the Bill provided for the continuance of protection to the steel industry by means of increased duties on imports and not by the grant of bounties on production. It was stated that the increased duties would have effect for a period of seven years from the 1st of April 1927 to the 31st of March 1934. It was made clear, however, in the preamble and in clause 2 (3) of the Bill that the limitation to seven years was applicable only to the rates of duty proposed to be fixed, and not to the policy of discriminating protection itself. Clause 3 of the Bill also provided for a statutory enquiry in the year 1933-34 in order to ascertain what amount of protection

might still be necessary, and the manner in which it should be conferred.

Following the Tariff Board's recommendations, the Bill provided for the imposition of differential rates of duty on certain iron and steel articles. Such articles, if of British manufacture, would be subject to a lower rate of duty—which the Board called the basic duty—and if not of British manufacture, to a higher rate of duty. It was the difference between these two rates which constituted what the Board called the additional duty. Power was taken in clause 2 (1) of the Bill to increase or reduce the duties on articles not of British manufacture, subject to the proviso that the duties on such articles should not be less than the duties on similar articles of British manufacture. The duties to be imposed on unfabricated iron and steel by the Schedule to the Bill were the specific duties recommended by the Tariff Board. The Schedule also imposed on the various classes of fabricated steel an *ad valorem* duty of 17 per cent. and also, if the articles were not of British manufacture an additional specific duty. The Board had proposed that the *ad valorem* duty on each class of fabricated steel should be subject to a specific minimum rate, in order to avoid the anomalies which had been found to arise when as sometimes happened the *ad valorem* duty on fabricated iron or steel was lower than the specific duty on unfabricated iron or steel of the same kind. Effect had been given to this proposal in the Schedule to the Bill, but in order to facilitate Customs administration and to prevent disputes as to the correct classification of particular consignments, the minimum and additional duties on all classes of fabricated iron or steel (other than iron or steel sheets) had been fixed at the same amounts.

Apart from the proposals made by the Tariff Board in the Report submitted on the completion of the statutory enquiry

the Bill gave effect also to two recommendations made by the Board in earlier reports. Both were closely connected with the continuance of the protection to the steel industry. It was proposed to remove the duty on unwrought zinc and the main object of this change was to reduce the cost of manufacturing galvanised sheet and consequently the amount of protection it required. The second proposal was the reduction of duty on block tin from 15 per cent. *ad valorem* to Rs. 250 a ton, which had already been approved by resolutions of the Assembly, passed on the 17th February 1926, and to the Council of State passed on the 23rd February 1926, with the object of giving supplementary assistance to the tin plate industry. Effect was given to the change by means of a notification under Section 23 of the Sea Customs Act, and it was proposed to provide for the reduction of duty, by an amendment to the schedule of the Tariff Act, 1894. It was not intended that the removal of the duty on unwrought zinc and the reduction of duty on block tin should remain in force only for a period of seven years, and by clause 2 (3) of the Bill these amendments of the Tariff Schedule were excluded from the operation of the seven years' limit.

Protective duties were imposed by the Steel Industry (Protection) Act, 1924, on certain kinds of iron or steel wire and on wire nails. The Tariff Board found it impossible to include in their report proposals regarding these articles and it was not certain that the Board would be able to submit their recommendations in time to allow of their consideration while the Bill was before the Legislature. In the Schedule to the Bill therefore, the existing protective duties on wire and wire nails were continued, but it was the intention of the Government of India to bring the question of the continuance or modification of these duties before the Legislature in the Simla session.

After consulting members of the Chamber interested the Committee telegraphed to Sir Walter Willson, the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly, that they recognised the necessity for continued protection to the steel industry and though they had no serious objection to the Bill they would have preferred the second method mentioned by the Tariff Board in paragraph 94 of their report, *e.g.*, bounties. The Committee considered that the power conferred by clause 2 (1) of the Bill to increase or reduce additional duties should not be exercised without giving six months' notice. The Committee also considered that the danger of continental steel entering India *via* England and thus evading the higher duty was insufficiently guarded against. The Committee added that subject to the foregoing reservations, they did not desire to oppose the Bill on its emergence from the Select Committee. The Bill was subsequently passed by the Legislative Assembly and the Council of State and received the assent of the Governor-General on the 8th March 1927.

The Collector of Customs, Bombay, towards the end of March 1927 issued a notification to the effect that in order to allow time for importers to arrange with exporters or manufacturers to send along with the invoices for such articles declarations showing the origin of the goods, the Government of India had decided that as a temporary measure, in respect of consignments arriving before 1st July 1927, importers of these articles claiming assessment at the differential rates of duty should present with their invoices a declaration in a prescribed Form 'A' in respect of each bill of entry. It was stated that this declaration would be accepted if all the three following conditions were satisfied :—

(*a*) That the iron or steel had been shipped from a port in the United Kingdom ;

(*b*) that the price was indicative of British manufacture;

(*c*) that the Collector of Customs was satisfied that the iron or steel was of British manufacture.

The declaration would be retained in the Custom House.

In the case of consignments of these articles arriving on or after 1st July 1927, importers were required to furnish a declaration in a prescribed Form 'B' signed by the British supplier or manufacturer. The declaration had to be endorsed on the invoice itself and importers were advised to arrange with their suppliers to send invoices in duplicate, because the copy of the invoice which bore the declaration would be retained in the Custom House. The declaration would only be accepted if all the three conditions stated above in the case of temporary declarations were fulfilled.

It was added that in cases in which any of the three conditions mentioned above were not fulfilled, consignments would be assessed provisionally at the higher rates pending either the production of further evidence as to shipment or the completion of official enquiries.

PROTECTION OF THE BAMBOO PAPER INDUSTRY.

(*See Reports* 1924, *Vol. I, page* 190; 1925, *Vol. I, page* 137.)

Early in August 1927 a Bill was introduced in the Legislative Assembly for the purpose of amending the law relating to the fostering and development of the bamboo paper industry in British India. From the statement of objects and reasons attached to the Bill it appeared that the Bill

amended in three respects the Bamboo Paper Industry (Protection) Act, 1925, which added entries 155 and 156 in the Import Tariff Schedule (Schedule II to the Indian Tariff Act, 1894).

Firstly, by entry 155 a protective duty of one anna per pound was imposed on printing paper containing less than 65 per cent. of mechanical wood-pulp, the intention being to exclude newsprint (which usually contains 65 per cent. or more of mechanical wood-pulp) from the protective duty, and leave it under the revenue duty of 15 per cent. *ad valorem*. It had been held, however, that entry 155, as worded, excluded from the protective duty not only newsprint as defined by the Tariff Board, but also paper containing no mechanical wood-pulp at all. The effect was that the protective duty did not apply to a class of imported paper with which paper manufactured in India particularly competed and to this extent the Act failed of its intended purpose.

This Bill, therefore, made printing paper containing no mechanical wood-pulp liable to the protective duty of one anna per pound with retrospective effect from the 21st September 1925, the date on which the Bamboo Paper Industry (Protection) Act became law.

The Bill also empowered the Governor-General in Council to recover the difference between the protective duty and the duty at 15 per cent. *ad valorem* in the case of all paper containing no mechanical wood-pulp on which duty had been paid at 15 per cent. *ad valorem* only, and which was imported between the 21st September 1925, and the date on which this Bill became law.

Secondly, for more than a year after the passing of the Act, the Customs authorities calculated the percentage of mechanical wood-pulp mentioned in entry 155 on the fibre content of the paper; but in January 1927, it was held that the entry as worded, required that the percentage should be calculated on the total weight of the paper, including "loading." It was represented by importers that the effect of this interpretation was to bring within the scope of the protective duty large quantities of imported "newsprint" which it was the intention of the Legislature to exclude, and the Tariff Board was, therefore, asked to report whether any, and if so, what changes were desirable in those entries in the Tariff Schedule which regulated the duty payable on newsprint.

The Board had recommended that entry 155 should be amended so as to make it clear that the percentage should be calculated on the fibre content and not on the total weight. The effect would be to exclude from the operation of the protective duty certain classes of newsprint which were actually excluded up to January, 1927, but had since been included. This Bill gave effect to the Tariff Board's recommendation.

Thirdly, by entry 156 a protective duty of one anna per pound was imposed on writing paper including ruled or printed forms and account and manuscript books and the binding thereof. It had been represented that this protective duty was in some cases substantially less than the former revenue duty of 15 per cent. *ad valorem*. Thus the Act was not only causing an unnecessary loss of revenue, but was also depriving the printing trade in India of the tariff assistance which it previously enjoyed. This Bill, therefore, amended entry 156 so as to make the duty one anna per pound or 15 per cent. *ad valorem*, whichever was higher.

The only point on which the Committee had any remarks to offer in connection with the Bill was in regard to the inclusion of the word " envelopes " under the heading " writing paper." It had been represented to the Committee that a great deal of trouble had been experienced in Bombay by importers owing to their inability to state whether their envelopes were made of writing paper or any other paper. The consequence was that certain classes of envelopes were sometimes charged under the heading of writing paper at the specific rate of one anna per pound and at other times at the ordinary paper rate of 15 per cent. *ad valorem*. The Committee felt that this anomaly would be removed if envelopes were specifically mentioned in the Schedule. They consequently took the opportunity of the revision of the Schedule by the Bamboo Paper Industry (Protection) Bill and telegraphed to Mr. Cocke in the Legislative Assembly to endeavour to have envelopes included under serial 156 of the Tariff Schedule so that the reading of the heading of this item of the Schedule would then be " writing paper including envelopes of all kinds."

Mr. Cocke in reply telegraphed to the effect that it was not possible to alter the Schedule at such short notice and that as the Bill had been passed by the Legislative Assembly an endeavour might be made to move an amendment in the Council of State. He also stated that Sir George Rainy had given an assurance on the floor of the House that envelopes were included in the term " writing paper " in accordance with a Customs Notification issued in November 1925.

The Committee then telegraphed to Sir Arthur Froom in the Council of State, but he also was unable to move an amendment of the Bill for want of sufficient notice. The Secretary of the Commerce Department mentioned however that " writing paper" was held to include " envelopes " and

that this had been emphasized by an Executive Order from the Central Board of Revenue. The Commerce Secretary further stated that if the order proved to be ineffective, he would adopt Sir Arthur Froom's suggestion of bringing forward another amending Bill at a later date.

The Bill received the assent of the Governor-General on the 21st September 1927.

In reply to an enquiry on the part of the Chamber, the Acting Collector of Customs, Bombay, explained that under the Central Board of Revenue Ruling No. 26 dated 26th October 1925 referred to above, envelopes made of writing paper were assessable to duty at one anna per pound under item No. 156 of the Statutory Tariff as "writing paper." In the case of envelopes, which had an inner covering of tissue paper, though the main portion might be of writing paper, Section 21 of the Sea Customs Act applied and such envelopes were therefore assessed to duty at 15% *ad valorem.* Envelopes made of Manilla or any other kind or packing paper were also assessed to duty at 15% *ad valorem.*

In order to remove all ambiguity the Committee towards the end of December 1927 suggested to the Government of India that the heading of item of the Second Schedule of the Indian Tariff Act, 1894, should be amended so as to read '156 Writing paper *including envelopes of all kinds of paper,*' the words which it was sought to introduce being shown in italics. The Committee pointed out that if this suggestion was adopted it would only be necessary to alter the first line against serial No. 156 and all envelopes would be assessed to duty at one anna per pound or 15% *ad valorem* whichever was higher. The Committee understood that in all probability a Tariff Bill would be introduced during the

February Session of the Legislative Assembly and they expressed a hope that the Government of India might see their way to have the necessary steps taken then. (*Volume* II.)

PROTECTION OF THE PLY-WOOD AND TEA-CHEST INDUSTRY.

The following resolution, dated the 26th May 1927, was issued by the Department of Commerce of the Government of India and is reproduced here for purposes of record :—

The Assam Saw Mills and Timber Company, Limited, and the Assam Railways and Trading Company, Limited, have requested the Government of India to refer to the Tariff Board for enquiry the question whether the ply-wood and tea-chest industry in India should be protected.

2. There was no import duty on tea-chests and lead sheets for tea-chests until 1916. A duty of 2½ per cent. was imposed in 1916 for revenue purposes, and this was raised in 1923 to the general rate of 15 per cent. It was then recognised that this increase of duty would incidentally assist the manufacture of tea-chests in India, but an assurance was given by the Hon'ble the Commerce Member in the Legislative Assembly that an increase of duty would not have been proposed for protective purposes without a previous investigation by the Tariff Board.

3. Imported tea-chests and lead sheets for tea-chests are ordinarily re-exported as containers for Indian tea and are then entitled to a refund of seven-eighths of the import duty under Chapter VI of the Sea Customs Act, provided that they are identified to the satisfaction of the Collector of Customs, and that the re-export is made within two years from the date of importation. Such identification may sometimes be possible, but would cause much trouble and delay both to the customs administration and to the re-exporter. In view of the special circumstance that tea-chests and lead sheets for tea-chests are ordinarily imported for the purpose of subsequent re-export, the continuance of a revenue duty may be open to objection.

4. The Government of India have, therefore, decided to refer the following questions to the Tariff Board :—

(1) Whether, having regard to the principles laid down in the resolution adopted by the Legislative Assembly on the 16th February 1923, the ply-wood and tea chests industry should be protected;

(2) If so, in what form and for what period protection should be given;

(3) If not, whether, in view of the fact that tea-chests and lead sheets for tea-chest are ordinarily imported for the purpose of re-export, the existing import duty of 15 per cent. should be continued.

5. Firms and persons interested, who desire that their views should be considered by the Tariff Board, should address their representations to the Secretary, Tariff Board, Shillong, before the 15th June 1927.

PROTECTION OF THE TEXTILE INDUSTRY.

(*See Report* 1926, *Vol. I, page* 185.)

A reference was made in the Chamber's report for 1926 to the appointment of a second Tariff Board for the purpose of enquiring into the causes of the existing depression in the Bombay Cotton Textile Industry and to report whether the industry was in need of protection. The following were the terms of reference :—

(1) to investigate the condition of the cotton textile industry in India, with special reference to the industry in Bombay and Ahmedabad;

(2) to examine the causes of the depression in the industry and to report whether they are of a temporary or permanent character;

(3) in particular, to consider whether, and if so to what extent, the depression is due to the competition of other countries in the home and export trade;

(4) to report whether, having regard (*i*) to the fact that the industry has long been firmly established in India, and (*ii*) to the interests of the consumer and to all other interests affected,

(*a*) the industry is in need of protection, and

(*b*) if so, in what form and for what period protection should be given; and

(5) to make any other recommendations that are germane to the subject.

The Government of India on the 7th June 1927 issued the following Resolution dealing with the Report of the Tariff Board :—

Reference to the Tariff Board.

On the application of the Bombay Millowners' Association, the Government of India appointed a special Tariff Board in June 1926 to investigate the condition of the cotton textile industry, to examine the causes of the depression, and in particular to consider whether the depression was due to the competition of other countries. The Board was instructed to report whether the industry was in need of protection and, if so, in what form and for what period protection should be given. The Board was further instructed to make any other recommendations germane to the subject.

Findings of the Tariff Board.

2. The Board has found that the present depression is largely due to causes which are not peculiar to India, but are world-wide in their operation. In India itself the depression has been much more acutely felt in Bombay than in other centres, and the Board attribute this state of affairs partly to causes for which the Millowners themselves are responsible, partly to the competition of the mills in other parts of India, and partly to competition from Japan. Under the first head, stress is laid on undue conservatism and insufficient diversification of production, while the relative prosperity of the mills in other parts of India is ascribed mainly to the natural advantages they possess, particularly in a lower rate of wages, and also in their proximity to their markets and to the areas from which they obtain their raw material. The Board has emphasised the importance of the increasing

competition of the mills in other parts of India as a menace to the industry in Bombay, and considers that it constitutes a problem not less urgent than that which arises from competition from abroad.

3. The Board has found that the competition from abroad, from which the Bombay mill industry is suffering, is from one country only. It was not contended by the Bombay Millowners' Association that either the volume of imports from the United Kingdom or the prices at which they were sold, had in any way been a contributing cause of the present depression; and in regard to imports from all countries other than Japan, the Board has found that there has been no change to the disadvantage of India as compared with the pre-war position. On the other hand, Japanese competition is severely affecting the industry in respect both of yarn and piece-goods, and in so far as this competition is facilitated by inferior conditions of labour in Japan, the industry has, in the Board's view, established its claim to protection against it. The inferior conditions particularly referred to arise from the provision of the Japanese Factory Law which permits for the present the employment of women by night, and thereby enables the Japanese mills to work double shifts. The advantage to the Japanese mills in the actual cost of manufacture, according to the Board's estimates, is about 4 per cent. on both yarn and cloth; but if a reasonable return on capital is included in the cost of production, the advantage increases to 10 per cent. on yarn and 12½ per cent. on cloth. The Japanese mills, will, the Board thinks, retain their advantage until the date when the amended Factory Law comes into full operation, which is expected to be the 1st July 1929; and in that case any influence on the market of stocks accumulated before that date should have disappeared by the end of the official year 1929-30. All the findings of the Board which have been mentioned are unanimous, except as regards the estimated advantage to a Japanese mill working double shifts, if a fair return on capital is included in the cost of production.

Recommendations of the Tariff Board.

4. In addition to a number of detailed recommendations directed towards the improvement of the internal organization of the industry, which cannot be summarised here, the Board has made two important recommendations designed to assist the industry in securing greater diversification of production, and to stimulate a larger output of

goods of higher quality. The first is the establishment, with financial assistance from Government, of combined bleaching, dyeing and printing works at Bombay. This recommendation is unanimous. The second, which is put forward by a majority of the Board, is for the payment, for a period of four years, of a bounty of one anna per pound or its equivalent, on the production of yarn of 32s and higher counts, based on the output of an average of 15 per cent. of the total working spindleage in a mill. The cost of this bounty, including the cost of administration, is estimated to be about Rs. 39 lakhs per annum. The President of the Board (Mr. Noyce) dissents from this recommendation.

5. A majority of the Board has proposed that the import duty on cotton piece-goods should be increased from 11 to 15 per cent. for a period of three years. The primary object of this increase is to provide funds to meet the cost of the proposed bounty on the spinning of the finer counts, and of certain other proposals made by the Board, but it will also serve to reduce the rigour of the competition from Japan from which the industry suffers. No increase in the duty on yarn is recommended by the majority in view of the effect that such a measure might have on the handloom industry. The President of the Board (Mr. Noyce) does not consider that an all-round increase in the import duty on piece-goods can be justified, but has recommended that an additional duty of 4 per cent. should be imposed on all cotton manufactures, including yarn, imported from Japan for a period of three years.

6. The Board has proposed several other measures for the assistance of the industry by Government. Most of these are under separate consideration, and only one can be mentioned here. The Board has unanimously recommended the remission of the import duty on cotton textile machinery and on certain mill stores for a period of three years, after which the question of continuing the remission would be considered in the light of the conditions then existing. The loss of customs revenue from this remission, according to the Board's estimate, is about Rs. 50 lakhs per annum.

7. Finally, the Board emphasises its view that the State aid and the changes in the tariff which it has proposed can, in themselves, prove no more than palliatives, and would indeed fail in their purpose

if they did not succeed in stimulating and encouraging the industry to undertake reorganisation and effect economies on the lines suggested.

Decisions of the Government of India.

8. The Government of India are unable to accept the recommendation of the majority of the Board that the spinning of the higher counts of yarn should be stimulated by the grant of a bounty. They are satisfied that the administrative difficulties in working a scheme of the kind proposed are insuperable, and they agree with the view expressed by the President of the Board (Mr. Noyce) that a long established industry, such as the cotton textile industry in Bombay, should need no stimulus at the cost of the general taxpayer, if such a development is in its own interest. As regards the proposal that Government should contribute towards the cost of establishing combined bleaching, dyeing and printing works in Bombay, the Government of India are unable to express any opinion until they have ascertained the views of the Local Government and of the cotton mill industry in Bombay and elsewhere.

9. The rejection of the proposed bounty of the spinning of the finer counts removes the principal reason advanced by the majority of the Tariff Board for a general increase in the import duty on cotton piece-goods. The Government of India are also satisfied that, on the facts as found by the Board, no case has been established for a general increase in the duty as a measure of protection.

10. The Government of India accept the finding of the Board that the advantage to Japan resulting from labour conditions in that country, until the amended Factory Law comes into full operation, in actual cost of manufacture may be assessed at about 4 per cent. on both yarn and cloth. In making this calculation, the Board has allowed for the fact that double shifts are universal in spinning mills in Japan, but not in weaving mills, in which the average hours worked are only 14·45 hours. But the majority of the Board omitted to make a corresponding allowance, when calculating the advantage if a reasonable return on capital is included. Hence the advantage to Japan, when calculated on this basis, should be 10 per cent. on cloth, and not 12½ per cent. as stated by the majority of the Board. It follows that the advantage to Japan, even if a reasonable return on capital is included, is already sufficiently covered by the existing

revenue duty of 11 per cent. on cotton piece-goods. No additional duty on this account can, therefore, be justified. The existing revenue duty on yarn is only 5per cent and in this case, if the calculation of the majority is accepted, the advantage to the Japanese mills is not fully covered. But an additional duty on yarn only would affect prejudicially the handloom industry, and for this reason should not be imposed.

11. The removal of the import duty on machinery and on the materials of industry was recommended by the Fiscal Commission and is in accordance with the principle of the resolution adopted by the Legislative Assembly on the 16th February, 1923, that the fiscal policy of the Government of India may legitimately be directed towards fostering the development of industries in India. In giving effect to this principle, as revenue considerations permit, the Government of India are prepared to give precedence to articles used chiefly by industries which are passing through a period of depression. But they would be unwilling to differentiate between industry and industry by allowing one industry to import free of duty articles on which other industries have to pay duty. The Government of India have decided, therefore, to deal on these lines with the recommendation of the Board that the import duty on cotton textile machinery and mill stores should be remitted for a period of three years.

12. The Government of India will introduce legislation at the next session of the Indian Legislature to remove altogether, with effect from the 1st October 1927, the duties on the following articles :—

All machinery and component parts of machinery as defined in items Nos. 51, 51A and 51B of the Import Tariff Schedule (Schedule II to the Indian Tariff Act, 1894);

Aniline and alizarine dyes; bleaching powder and paste; farina; China clay; sago flour; magnesium chloride; starch; tallow; and cotton ropes.

It is estimated that the consequent loss of customs revenue will be Rs. 45 lakhs in 1927-28 and Rs. 85 lakhs in a full year. The removal of the duty on machinery is subject to the proviso that it may be necessary to reimpose an import duty on particular kinds of machinery, if it appears, on a report by the Tariff Board, that it is desirable to encourage the manufacture in India of such machinery

and that a protective duty is required for that purpose, or that the imposition of a duty is necessary in order to secure equality of tariff treatment and remove a handicap under which the manufacture of such machinery in India would otherwise suffer.

13. The remaining recommendations of the Board, in so far as they concern the Government of India, are under consideration.

On the 16th August 1927 the Government issued the following Press Communiqué :—

"In a Resolution No. 341-T (27), dated 7th June 1927, the Government of India announced their decisions on the recommendations of the Cotton Textile Tariff Board. They agreed to the removal of the import duties on certain classes of machinery and mill stores, but they were unable to accept—

(*a*) The proposal of the majority of the Board for the payment of a bounty to encourage the spinning of the finer counts of yarn ;

(*b*) The proposal of Mr. Noyce that a differential duty of 4 per cent. should be imposed on imports of yarn from Japan in addition to the revenue duty of five per cent. ;

(*c*) The proposed increase in the duty on piece-goods from 11 to 15 per cent. on imports from all countries (as recommended by the majority) or on imports from Japan only (as recommended by Mr. Noyce).

A strong representation against these three decisions was submitted by a Conference of representatives of the Cotton Mill Industry in India and subsequently the claims of the industry to protection were placed before the Government of India at an interview between the Commerce Member and the Committee of the Bombay Millowners' Association at Bombay and by a deputation of the Millowners which was received by His Excellency the Viceroy at Simla. This deputation also asked for certain additions to the list of articles of machinery and mill stores which it is proposed to exempt from duty.

2. The Government of India have most carefully considered all that has been urged by the Millowners, and have reviewed the decisions to which exception was taken with the desire to take such further steps as were possible to assist the industry where that could be done without sacrifice of principle and with due regard to the interests of India as

a whole. They have found it impossible to approve either the proposed bounty on the spinning of the finer counts of yarn or the differential duty against Japan, but have come to the conclusion that the cotton spinning industry can fairly claim additional assistance. The Tariff Board found that the unfair advantage enjoyed by the Japanese spinning mills, owing to night work by women, was 10 per cent. of the selling price at the time they reported, whereas the existing revenue duty is only 5 per cent. They found also that the Japanese competition was most intense in respect of the counts of yarn from 31s to 40s and that the unfair advantage of a mill spinning an average of 32s was 16·55 pies per pound. It appears from these figures that a specific duty of one and a half annas per pound would neutralise the unfair competition of the Japanese mills at the point where that competition is most injurious to the Indian cotton spinning industry. The Government of India have, therefore, decided to bring before the Legislature a Bill providing that up to the 31st March 1930, the duty on cotton yarn, irrespective of the country from which it is imported, should be one and a half annas a pound or five per cent. *ad valorem*, whichever is the higher. The effect will be that duty will be leviable on all imported yarn at the rate of one and a half annas per pound, unless its value exceeds Rs. 1-14-0 per pound, in which case the duty will be 5 per cent. *ad valorem*. For protective purposes a specific duty is always preferable to an *ad valorem* duty, which varies with the price and is apt to give inadequate protection when the price is low and excessive protection when the price is high. Under the Japanese Factory Law, night work by women will be prohibited from the 1st July 1929 and it is expected that all yarn produced by mills employing women on night work will be off the market before the 31st March 1930.

3. The Government of India have considered the effect of the one and a half anna duty on the handloom industry, and their re-examination of this question has satisfied them that the consequences are not likely to be very serious. The price of the finer counts of yarn will be increased but little, or not at all, while, on the other hand, in respect of counts up to 30s the direct Japanese competition is negligible, and the total imports are less than one half per cent. of the Indian production. The price of such yarn must be determined largely by internal competition, and it is quite uncertain to what extent, if at all, the price will be increased. The bulk of the imports from Japan are of the

medium counts from 31s to 40s, and here the price may be raised to the full extent of the duty. The total consumption of this class of yarn is about 50 million pounds a year, and if the handloom industry is assumed to take half of this quantity, it represents less than 10 per cent. of the handloom consumption of yarn. The Government of India are anxious however to do what is possible to minimise the burden on the handloom industry, and with this object and also to facilitate the diversification of the mill production, they have decided to include in the proposals to be placed before the Legislature the reduction from 15 to 7½ per cent. of the duty on artificial silk yarn, which is being used in increasing quantities both by the handloom weavers and by the cotton mills.

4. After considering the representations of the Millowners, the Government of India have also decided to include in the list of machinery and mill stores to be exempted from duty bobbins and pirns, picking sticks, roller skins, and roller cloth, clearer cloth and sizing flannel. They have also endeavoured to word the definition of the dyes to be exempted from duty in such a way as to cover all coal tar derivatives used in dyeing. This is a point to which the Millowners attached importance.

5. The Government of India have carefully considered all that has been urged in favour of a higher duty on piece-goods, but their review of this question has not led them to modify their original conclusion. They are satisfied that, apart from the unfair advantage of the Japanese mills, no valid ground for protection or safeguarding has been established, and they cannot ignore the fact that the unfair advantage is already neutralised by the existing 11 per cent. duty. They cannot, therefore, agree that a safeguarding duty should be added to the revenue duty or that the duty should be increased on other grounds. The reasons for this decision have been explained at greater length in a separate letter addressed to the Bombay Millowners' Association."

In pursuance of the decision referred to in the above Press Communiqué, the Government of India in August 1927 introduced in the Legislative Assembly a Bill to amend the Indian Tariff Act, the object of which was to remove altogether with effect from the 1st October 1927, the duties on the following articles :—All machinery and component parts of

machinery as defined in items Nos. 51, 51A, 51B and 54 of the Import Tariff Schedule (Schedule II to the Indian Tariff Act, 1894); dyes derived from coal-tar and coal-tar derivatives used in any dyeing process; bleaching powder and paste; starch and farina; China clay; sago flour; magnesium chloride; tallow; and cotton ropes.

It was also proposed to reduce the duty on artificial silk yarn and warps and artificial silk thread from 15 per cent. to 7½ per cent.

A further Bill to amend the Indian Tariff Act was introduced with the object of levying a specific minimum duty of one and a half annas per pound on all imported cotton yarn unless the value exceeded Rs. 1-14 a pound when the duty would be levied at 5 per cent. *ad valorem*. It was intended that the latter Bill should remain in force up to the 31st March 1930.

The two Bills were eventually passed by both Houses of the Legislature and received the assent of the Governor General on 22nd September 1927. (*Volume* **II.**)

B. B. & C. I. RAILWAY TERMINUS.

(*See Report* 1925, *Vol. I, page* 172.)

In the Chamber's Report for 1925, a reference was made to an investigation that was conducted on behalf of the Railway Board by Mr. C. W. Lloyd Jones, Agent and Chief Engineer of H. E. H. the Nizam's Guaranteed State Railway Company, in regard to the co-ordination of plans for improvements in railway arrangements in Bombay to meet the existing and future needs of the public and of trade.

In February, 1927, the Railway Board finally decided that the long distance passenger traffic of the B. B. & C. I.

Railway should be dealt with at a new terminal station to be built at Bellasis Bridge and steps have accordingly been taken to put the work in hand.

DELHI-UMBALLA-KALKA RAILWAY.

Transfer to North Western Railway.

It was brought to the notice of the Committee in December 1926 that the Delhi-Umballa-Kalka Railway, which was formerly worked under the agency of the East Indian Railway, had been transferred to the North-Western Railway as an integral portion of the latter railway. When the D. U. K. Railway was opened for traffic in 1891-92 the working of the line was entrusted to the East Indian Railway by the Secretary of State, and at that time it was specifically provided in the contract between the Secretary of State and the East Indian Railway that the D. U. K. Railway should not give undue preference to any particular route. Furthermore, it was decided by the Secretary of State that the East Indian Railway should be restrained from quoting "through" rates on traffic originating on the D. U. K. Railway so as to enable the three main sea-ports of Bombay, Calcutta and Karachi respectively to have equal opportunities to receive the traffic. Had such a proviso not been made the East Indian Railway as the working agency of the D. U. K. Railway would undoubtedly have quoted "through" rates over the D. U. K. Railway cheaper to their own stations and to Calcutta in particular. As the D. U. K. Railway had become an integral portion of the North-Western Railway and not a line of separate ownership worked by that Administration the Railway Board, the Committee were informed, had decided that the Secretary of State could not pledge himself to impose any

conditions beyond the usual control exercised by Government in the case of other lines to prevent undue preference and therefore they were disinclined to impose the previous condition which prevailed when the D. U. K. Railway was worked by the agency of the East Indian Railway.

It appeared to the Committee that a possible result of this transfer to the North-Western Railway would be that the export traffic, which was previously received in Bombay, would be diverted to Karachi. They consequently asked members interested in the trade between North-West India and Bombay as to whether in their opinion traffic had been or was likely to be so diverted.

The general opinion of the members addressed, however, was that the traffic from the D. U. K. line to Bombay was not of sufficient importance to warrant any steps being taken to make the rate to Bombay more attractive; that the articles produced in that district were of the styles handled mainly by Karachi and it seemed that Karachi would always be the natural outlet of such articles; and as far as cotton in particular was concerned the transfer would not have any adverse effect on Bombay trade.

RAILWAY FREIGHT ON MANGANESE ORE.

The Government of Bombay in June 1927, in referring to the Chamber's note on the cost of handling goods in Bombay (see Reports for 1925, Vol. I, page 54 and 1926, Vol. I, page 273), particularly in regard to the question of the disparity of railway freights on manganese ore despatched from stations in the Central Provinces to Bombay and to Calcutta respectively, forwarded to the Chamber a copy of a letter they had received from the Railway Board in reply to their letter on the subject. The Railway Board invited attention

to the general principles regarding railway rates and fares in India laid down in a Government of India Resolution, dated 12th December 1887, and particularly to the principles enunciated in para. 2 (III) of the Resolution.

Para. 2 (III) read as follows :—

" That when once maxima and minima rates and fares have been fixed, any further interference on the part of Government in the matter of rates and fares is only a restraint of trade. The Railway Administrations, who know their own interests best, should be allowed to alter their rates within the prescribed maxima and minima to suit the varying conditions under which commercial business is everywhere carried on."

This arrangement, it was stated, had been found generally effective and suitable. It did not militate against the Port of Bombay particularly but applied equally to all the ports of India. In the particular case of manganese ore, it enabled the Bengal-Nagpur Railway to quote more favourable rates to Calcutta than could be quoted to Bombay : but the Railways serving the Port of Bombay were equally in a position to protect, in favour of Bombay, traffic originating on their lines. The Government of India added that it was clear therefore that no differentiation existed against the Bombay Port specially, and in the circumstances there did not appear to the Railway Board that any further action in the matter was necessary.

The Government of Bombay asked for the further opinion of the Chamber on the subject.

The Committee in reply stated that after perusal of the correspondence that accompanied the Government of Bombay's letter they had nothing further to add to their previous note on the subject beyond pointing out that whereas Bombay's share of the manganese ore trade in 1911-12 was 81·4

per cent. and Calcutta's was 9·1 per cent., in 1926-27 Bombay's share dropped to 42·3 per cent. while Calcutta's rose to 56·2 per cent. in spite of the fact that steamer freight rates from Calcutta to the United Kingdom and the continent for manganese ore were, on an average, higher from Calcutta than from Bombay, and the length of the voyage was also greater from the former port.

SECOND CLASS MILEAGE COUPON BOOKS FOR MERCANTILE FIRMS.

(*See Report* 1926, *Vol. I, page* 217.)

The G. I. P. Railway in April 1927 notified that with effect from 1st May 1927 they would issue second-class tickets at reduced rates to representatives of mercantile firms for journeys totalling 3,000 miles performed on the business of their firm within six months from the date of issue, on production of a certificate in the prescribed form.

BOMBAY TELEPHONE COMPANY, LIMITED.

Proposed Message Rate System of Charges.

(*See Reports* 1920, *Vol. I, page* 136; 1921, *Vol. I, page* 119; 1922, *Vol. I, page* 201; 1923, *Vol. I, page* 4; 1925, *Vol. I, page* 189; 1926, *Vol. I, page* 219.)

It was noted in the Chamber's report for 1926 that the Government of India had definitely accepted the principle of the message rate system for telephone charges for Bombay but intended to appoint a Committee to consider the question of the scale of rates to be applied under the new system.

Subsequently the Government of Bombay informed the Chamber that it had been decided to appoint a Committee composed as follows for the purpose:—Chairman—The

Honourable the Revenue Member of the Executive Council. Members—The Postmaster-General, Bombay Circle; the Deputy Chief Engineer, Telephones; the Executive Engineer, Presidency Division; a representative of each of the following bodies, *viz* :—The Bombay Chamber of Commerce; the Indian Merchants' Chamber, Bombay; the Millowners' Association, Bombay; and the Bombay Telephone Company, Limited. The Executive Engineer, Presidency Division, was appointed Secretary to the Committee.

The Chamber was requested by Government to nominate its representative and the Committee submitted the name of Mr. R. D. England. Subsequently Mr. England resigned his seat on proceeding to Europe and Mr. G. L. Winterbotham was nominated to serve in his stead. No definite agreement was apparently arrived at with the Bombay Telephone Co., Ltd., in regard to the scale of charges and the proposal has therefore been held in abeyance.

"PHONOGRAMS."

The Postmaster-General, Bombay Circle, in May 1927, asked for the views of the Chamber on the scheme detailed in the following notice :—

Provided that there is a sufficient demand, it is proposed to introduce in Bombay as an experimental measure, in the manner explained below, a system which will provide facilities for telephone subscribers to send and receive telegrams in plain English by telephone. Such messages will be called "Phonograms."

PHONOGRAMS FOR DESPATCH.

Phonograms for transmission may be telephoned to the Central Telegraph Office on payment of an additional charge of two annas per telegram. The procedure to be adopted for this will be that a telephone subscriber will ring up a certain number (which will be allotted when the system is introduced), give his telephone number and ask for a

phonogram to be taken down. He will first give the total number of words in the text and then proceed to dictate the phonogram clearly and distinctly to enable the operator to take it down correctly. The subscriber will then ring off. Immediately after this the Central Telegraph Office will ring up the number given by the subscriber and will repeat the phonogram. This procedure is necessary to ensure that messages so received are correct and genuine.

2. A copy of the message received on the telephone will be sent to the subscriber by the first available post. In all cases of complaint the number allotted to this copy should be quoted.

3. The cost of the messages and the additional charge will be recovered along with telephone charges in the Telephone Bills.

RECEIVED TELEGRAMS.

4. Received telegrams can be telephoned by the Telegraph Office to the subscriber concerned free of charge. The procedure to be adopted for this will be that the Central Telegraph Office will call up the subscriber and telephone to him the contents of the telegram received for him. As soon as the Telegraph Office finishes reading out the telegram the subscriber should ring off and then call up No.....and repeat the telegram for confirmation by the Telegraph Office. A copy of the telegram will be posted to the subscriber by the first available post.

CONDITIONS.

5. Conditions on which messages will be accepted for despatch and delivered as phonograms are as follows :—

(1) The message must be in plain English.

(2) The subscriber must have a telephone Deposit Account as required for Trunk Calls.

(3) Subscribers who desire to avail themselves of these facilities must clearly understand that the Department accepts no responsibility for mutilations or mistakes in transmission by telephone. Any corrections due to errors in transmission on the telephone will have to be made at the expense of the sender.

(4) If the Central Telegraph Office gets no answer from a subscriber for whom it has a telegram for delivery, the subscriber will be rung up three times after the receipt of the telegram in the Telegraph Office, and if the message cannot be telephoned within one hour of its receipt it will be delivered in the ordinary way.

(5) Telegrams on which charges have to be recovered will not be delivered on the telephone.

The Committee in replying to the Postmaster-General stated that they approved of the proposal, but they felt that unless greater facilities were given in the case of "phonograms" for despatch, than those detailed in the above notice, the system would not be of much convenience to the general public and would not therefore be used to any great extent.

In the first place the Committee mentioned that they considered that the proposed charge of two annas per telegram was excessive and would possibly militate against the general use of the system. The Committee thought that in order to popularise the scheme at the commencement it would perhaps be better if no charge were made, but if it were found later that the public utilised the system to any extent, by which time Government would presumably have ascertained the actual extra cost involved, a small charge might be levied.

The Committee pointed out, however, that if Government still felt it necessary to levy an initial charge, the condition (2) that subscribers must have a telephone deposit account as required for trunk calls would limit the potential users of the system to a very small circle.

The Committee understood that it had been suggested that the use of the system might be extended to those who had telegraph deposit accounts, but even if this were done many private individuals would still be debarred from using it, and as the Committee felt that the system would be used more for private than for business messages they thought that in Bombay it should be available to all those who subscribed to connections of the Bombay Telephone Company, Limited.

RADIO BROADCASTING IN INDIA.

(*See Reports* 1924, *Vol. I, page* 238 ; 1926, *Vol. I, page* 227.)

In the Chamber's Report for 1926 will be found a reference to a complaint received from a member in regard to certain clauses of the standard form of agreement to be entered into between the Indian Broadcasting Company and its members.

The Government of India in May 1927 informed the Chamber that representations had been received from the Bengal Chamber of Commerce and the Bombay Radio Merchants' Association as a result of which discussions had taken place in Bombay and an amended form of agreement was agreed to informally by the Indian Broadcasting Company, Limited, and the abovementioned Association.

Government stated that clause 3 had been re-drafted and the order of the sub-clauses changed. The effect of the amendments was as follows. The application of the agreement had been explicitly limited to " Wireless Apparatus" and this term was adequately defined. The Company further agreed to waive payment on account of wireless apparatus not intended for use in connection with wireless broadcasting. The member was no longer obliged to maintain separate books for the purpose of the agreement nor was he obliged to permit the auditors of the Company to inspect his book. The member was not required to show in detail the particulars of wireless apparatus imported by him. He had to show only the total invoice cost of such apparatus, and, if required, to support his statement by producing his import license. If this statement was further questioned, provision was made in the new sub-clause (*f*) for investigation by an independent auditor.

It had been represented that sub-clause (*g*) of clause 3, which provided that the company *should* be entitled to use

patents owned by members free of charge, inflicted hardship on the members. It was pointed out, however, that this sub-clause only applied to the use of patents for the purpose of transmitting for commercial broadcasting and, as the Indian Broadcasting Company had been granted a monopoly in this respect, a patent would be of no value to any other party for this purpose. Moreover, it was most desirable that the broadcasting stations should be as efficient as possible and it had been decided that this clause was necessary to enable the Company to conform with this requirement.

An addition had been made to sub-clause 4 (*c*) which enabled the member to register objections to any modifications proposed by the Company. Such objections would receive due consideration before the modification was approved by the Director-General.

The Government of India enquired whether the agreement as amended appeared to the Chamber to be fair and reasonable from the point of view of importers of and dealers in wireless apparatus.

The Committee in reply stated that they approved of the amendments and that the agreement, as amended, appeared to them to be fair and reasonable to importers of and dealers in wireless apparatus.

THE BEAM WIRELESS SERVICE.

On the occasion of the opening of the Beam Wireless Service between Great Britain and India on the 5th September 1927 the following complimentary messages were by courtesy of the Indian Radio Telegraph Co., Ltd., exchanged between the London Chamber of Commerce and this Chamber :—

From President, Bombay Chamber, to President, London Chamber.

On the occasion of the opening of the Anglo-Indian Beam Wireless Service I take this opportunity of sending you greetings from the

Bombay Chamber of Commerce. Science with which Commerce should ever march hand in hand has given us this rapid method of telegraphic communication and it is our earnest hope that this additional facility may assist in that revival and extension of trade which is so necessary, for the welfare of India and Great Britain.

From President, London Chamber, to President, Bombay Chamber.

On behalf of London Chamber of Commerce I heartily reciprocate your cordial greetings on the opening of Anglo-Indian Beam Wireless station. I trust that this new development in Imperial communication will further strengthen the ties of mutual intercourse and contribute to the advancement of trade between India and Great Britain.

CABLE RATES TO EUROPE.

In view of the fact that the exchange ratio had been fixed at 1s. 6d. the Committee in March 1927 enquired of the Director-General of Posts and Telegraphs whether the rates for telegrams to Great Britain would be reduced from Rs. 1-4 to Rs. 1-2 which is the near equivalent of the sterling rate of 1s. 8d. per word converted at the exchange rate, and similarly the other overseas rates. On the 8th June 1927 the Government of India issued the following press communique :—

" In view of the stabilisation of the exchange value of rupee at 1s. 6d. and in conformity with the provision of Article 29 of the International Telegraph Convention, the Government of India have decided to reduce the charges for telegrams to places outside India. The new rates will be brought into effect on and from 1st July 1927. The charge per word for ordinary telegrams to Great Britain will be Rs 1-2."

COMMERCIAL ENVELOPES SOLD BY THE POSTAL DEPARTMENT.

(*See Report*, 1925, *Vol. I, page* 187.)

The Director-General of Posts and Telegraphs informed the Chamber in July 1927 that there was little demand for

the commercial envelopes—measuring $6 \times 3\frac{1}{2}$ inches—sold by the Post Office and that the withdrawal of the extra charges levied on them on account of the stationery had had no effect on their sale. The Director-General asked for an expression of the Chamber's opinion whether the manufacture of these envelopes might be stopped.

From enquiries made it appeared to the Committee that the $6'' \times 3\frac{1}{2}''$ envelope was not used by commercial houses owing to its size being unsuitable, and in replying to the Director-General to this effect they stated that, under the circumstances, they saw no reason why the Post Office should continue to stock these envelopes.

POSTAL RECEIPTS FOR REGISTERED LETTERS.

(*See Reports*, 1911, *pages* 51, 444; 1924, *Vol. I, page* 248; 1926, *Vol. I, page* 229.)

In the Chamber's Report for 1926, a reference was made to a joint letter that was sent by the Chambers of Commerce and Trade Associations in India to the Director-General of Posts and Telegraphs strongly urging that the receipts given by the post office for registered letters should show the amount of the postage paid, inclusive of the registration fee in the same way as these particulars were shown on the receipts for registered parcels.

Towards the end of July 1927 the Bengal Chamber forwarded to this Chamber a copy of a letter that had been received from the Director-General in reply. The Director-General stated that it had been decided that the amount of postage paid would be entered in one sum on the receipt granted to the sender of (*a*) an insured letter, (*b*) a registered letter on which

a fee for acknowledgment had been paid and (*c*) an ordinary registered letter exceeding two and a half tolas in weight.

With respect to (*c*) it was stated that for an ordinary registered letter weighing not more than two and a half tolas in weight and on which no fee other than the registration fee was payable the postage including the registration fee would always be three annas. It was, therefore, not considered necessary that the post office should note on the receipt pertaining to such an article the amount of postage paid on it.

POSTAL RATES.

(*See Report*, 1924, *Vol. I*, *page* 247 ; 1925, *Vol. I*, *page* 186.)

The Press Association of India, Bombay, during November 1927 drew the attention of the Committee to a reference made by them in 1925, when they had requested the Chamber to support a representation to Government urging a reduction of postal rates. The Association was of opinion that, with the agitation in England to revert to Empire penny postage, the time had arrived in India for an all round reduction in postal rates.

The Committee after making enquiries as to the possibility of provision for any reduction in postal rates being included in the next budget informed the Press Association of India that they were advised that the Finance Member would not be in a position to forego any source of revenue since he was committed to wipe out next year for good and all the remaining Provincial Contributions under the Meston Settlement. In any case it would be too late at that juncture to take action as the budget for 1928-29 would already have been framed. On consideration therefore the Committee felt that no good purpose would be served by supporting the representation.

INDIAN MERCHANT SHIPPING ACT.

PILGRIM SHIPS.

(See Report, 1926, Vol. I, page 237.)

A reference was made in the Chamber's report for 1926, to a Bill published by the Government of India further to amend the Indian Merchant Shipping Act. The Bill was referred to a Select Committee of the Legislative Assembly who made several drafting alterations and also amended the Bill so as to permit steamship companies to notify to the Pilgrim officer the maximum price at which tickets would be sold and to provide that the advertised price should not be in excess of the price notified to the Pilgrim officer. An amendment was also made in the Bill so as to make it clear that compensation should not be paid twice over in cases where owing to the delay in departure of a steamer from the port from which it commences its voyage it is delayed in its departure from the next port of call.

A provision was inserted allowing the steamer agent in the event of inability to despatch a ship on the advertised date of sailing to substitute, with the permission of the Pilgrim officer another similar ship of not less carrying capacity than the ship advertised.

The Select Committee refused to exempt the port of Calcutta from the provisions of the Bill.

The Hon'ble Sir Arthur Froom, the Chamber's representative on the Council of State, asked for the views of the Committee on the Bill as amended by the Select Committee.

The Committee in reply informed Sir Arthur Froom that after examining the Select Committee's report they were of the opinion that no objection need be taken to the alterations made by the Select Committee which, if anything, were improvements. The Committee considered that the Bill was

badly drawn up but was fairly innocuous. They did not think there was any action that Sir Arthur Froom could usefully take beyond opposing interference on the part of Government in shipping companies' business in general. The Committee understood that Sir Walter Willson did his best to have Calcutta excluded from the scope of the Bill and pointed out that before the next session it would be known how Calcutta had fared as a pilgrim port this season and this point might have to be taken up again. (*Volume* II.)

REVISION OF THE PERIODS FOR THE PURPOSES OF LOAD LINE REGULATIONS.

(*See Reports*, 1924, *Vol. I, page* 257 ; 1926, *Vol. I, page* 242.)

A reference to the Chamber's Report for 1926 will show that the Chamber strongly opposed the recommendations of the Committee appointed by the President of the Board of Trade in 1923 to advise on the application of the seasonal load line marks, by which it was intended that the "Indian Summer" or fair weather period for both the Bay of Bengal and the Arabian Sea should be restricted to the period 1st January to 30th April, the remaining months of the year being classed as "Summer" or foul weather period.

On the 27th April the Government of Bombay issued the following notification :—

No. 958/535.—In exercise of the powers conferred by Section 224 of the Indian Merchants Shipping Act, 1923, and with the previous sanction of the Governor-General in Council, the Governor in Council is pleased to substitute the following revised rule for the existing rule 8 of the Rules regarding loadline, marks, seasons, certificates, draught of water and freeboard, published in Government Notification No. 76, dated the 6th September 1899 :—

" 8. For the purposes of these rules the periods specified in the first and second columns of the appended table shall be deemed to be respectively seasons of fair weather (Indian summer) and seasons of foul weather (summer) in the regions specified in the corresponding entry in the third column thereof.

TABLE.

Indian summer.	*Summer.*	*Region.*
15th December to 30th April ..	1st May to 14th December	Bay of Bengal east of Tuticorin.
1st December to 30th April ..	1st May to 30th November	West Coast, Sind, Bombay and Malabar.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 19th and 20th December 1927, the following resolution was proposed by the Bengal Chamber of Commerce and carried *nem con* :—

" This Association deprecates the notification issued by the Government of India, against the advice of local knowledge and interests, reducing the period in which vessels may load to Indian Summer marks in Indian waters, and requests that it be withdrawn."

RESERVATION OF THE COASTAL TRAFFIC OF INDIA TO INDIAN VESSELS.

A Bill was introduced in the Legislative Assembly in February 1927, the object of which was to provide for the employment of Indian tonnage in the coastal traffic of British India and of the continent of India. In the statement of objects and reasons attached to the Bill it was mentioned that the latter was intended to serve as a powerful aid to the rapid development of an Indian Merchant Marine. It was stated that several attempts made in this direction in the past had all practically failed, owing, it was believed, to the existence of powerful non-Indian interests in the coasting trade of India. It was added that there could be no doubt that the

growth of an Indian Merchant Marine would prove a powerful factor in the employment of Indian talent and the further extension of Indian trade in various directions in a manner calculated to advance the national interests of India.

The Committee, in addressing the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly in regard to the Bill, stated that they were totally opposed to the Bill. They felt that it was unnecessary for them to enlarge on its objectionable features and that the matter could safely be left in the hands of their representatives in the Central Legislature.

HOURS OF WORKS ON BOARD SHIP.

The Shipping Master, Bombay, in May 1927, informed the Chamber that he had been asked by the Government of India to obtain for the International Labour Office, Geneva, certain information on the subject of the regulation of the hours of work on board ship in so far as India was concerned.

The Shipping Master stated that the following scale of hours of duty was reported to be ordinarily in force at Bombay in the year 1921 :—

Deck hands :—At sea from about 5-30 a.m. to 5-30 p.m. with two intervals of one hour each for meals and one hour's duty on look-out. Shorter hours are worked on Saturdays and Sundays. In port, from 6 a.m. to 5-30 p.m. with the same intervals for meals and shorter hours on Saturdays and Sundays.

Engine-room Crew :—At sea the crew is divided into watches. Each watch is four hours on duty and eight hours off duty. In port the hours of duty are from 7 a.m. to 5 p.m., with intervals for meals as above. Shorter hours are

worked on Saturdays and no work is done on Sundays except that necessary to maintain lighting and sanitary services.

Saloon Crews:—The duties performed by this section of the crew are so various that any general statement regarding hours of work would be misleading. Broadly speaking men are required to be on duty during service hours, which vary with the class of employment and the rating of the individual.

The Shipping Master enquired whether any changes had been made in the hours of work on board ship since 1921.

After consulting the Shipping and Export Sub-Committee, the Committee informed the Shipping Master that no changes had been made in the hours of duty on board ship since 1921 and that the scale quoted by him was still in force.

PROPOSED INDIAN SAILORS' HOME IN BOMBAY.

(*See Report* 1923, *Vol. I, page* 168.)

The Government of Bombay in July 1927 drew attention to the fact that they had had for some time under their consideration the question of establishing an Indian Sailors' Home in Bombay as a memorial to the Indian seamen who lost their lives owing to enemy action during the Great War. A Committee, consisting among others of a representative of this Chamber, was appointed in 1923 to draw up a scheme with rough plans and estimate, for the proposed home. The necessary plans and estimate were prepared by the Public Works Department at the request of the Committee, but no further action was taken in the matter as Government were advised that in the then financial position in Bombay it was hopeless to try to raise funds for a lascars' home; and it was

therefore decided to hold the scheme in abeyance until the financial situation showed material improvement.

Government stated that they hoped to be able to raise sufficient funds for the project and had therefore decided to reconstitute a Committee to draw up a scheme and requested the Chamber to nominate a representative to serve on the proposed Committee.

The Committee of the Chamber nominated Sir Leslie Hudson.

PERSIAN GULF LIGHTS.

(*See Report*, 1925; *Vol. I*, *page* 218.)

As the Committee learnt in February 1927 that Mr. A. K. Graham, the Chamber's representative on the Persian Gulf Lighting and Buoying Advisory Committee, did not intend to return to India they nominated Mr. M. A. Hughes to serve in his stead.

The Committee of the Chamber were informed in April 1927 that the Advisory Committee had recommended to the Government of India that with effect from the 1st April 1927 the Persian Gulf Light fees should be reduced from 3 annas to 2 annas per ton. It was also reported that the Government of India had issued instructions that private vessels chartered by the Admiralty and *vice versa* should pay light dues.

In November 1927 the Committee were informed that Government had sanctioned the recommendation of the Advisory Committee to reduce the lighting fees from 3 annas to 2 annas per ton as from 1st April 1927 and that a refund on account of fees paid at the higher rate subsequent to 1st April would be made.

ADMINISTRATION OF LIGHT-HOUSES IN INDIA.

(*See Reports*, 1924, *Vol.* I, *page* 252; 1928, *Vol.* I, *page* 248.)

In the Chamber's Report for 1926, reference was made to a Bill which had for its object the "consolidation and amendment of the law relating to the provision, maintenance and control of light-houses by the Government in British India." As was mentioned in the Report, the Committee had an opportunity of discussing the Bill with the Hon'ble Mr. G. L. Corbett, Secretary to the Department of Commerce, when he visited Bombay in October 1926, and subsequently the shipping companies referred the whole question to their home offices.

The Committee in addressing the Government of Bombay on the subject in July 1927 stated in the first place that they understood that the Government of India had decided definitely that "Lights" should be centralised and Light Dues collected, and they urged that when the Government of India finally drew up the Indian Light-houses Bill they should give an undertaking that the fees to be levied should not be more than sufficient to cover expenditure including provision for depreciation and reserve. The Committee in this connection stated that they were glad to note that all available figures would be placed before the Advisory Committee, when constituted, before deciding what initial rate should be notified. The Committee pointed out that under Section 10, sub-section (1) of the Bill, the Governor-General in Council might prescribe different rates for different classes of ships and they suggested that some discrimination should be made in favour of overseas ships which necessarily derived much less benefit from Indian lights than ships engaged in the coasting trade and, in particular, they strongly urged that Home Trade vessels should pay dues only once on each round

voyage and that in any case the "Pass time" laid down in the proviso to Section 10, sub-section (2), should be extended. The Committee suggested that the Government of India should consider the feasibility of fixing a maximum number of payments during the year as was done in the United Kingdom and they recommended that the maximum might be fixed at four in the case of overseas ships and eight in the case of coasters.

Section 4 contemplated the appointment of a Central Advisory Committee for the purpose of advising Government in regard to the erection, position, additions to, variation in character of, and cost of any proposals relating to light-houses and the making or alterations of any rules or rates of dues under the Act. The Committee understood that the Advisory Committee system had not proved a success in the United Kingdom and shipowners in England were greatly dissatisfied with the present state of affairs as under existing conditions they were not consulted at all in regard to many points that really mattered and frequently when they were consulted their advice was ignored, and further the Advisory Committee had no power of financial control. The Committee strongly supported a proposal put forward to the Government of Bengal by the Bengal Chamber of Commerce that provision should be made to constitute, in place of the Central Advisory Committee, a Central Board of Control on which shipping interests should be strongly represented. This Central Board of Control should have definite executive powers under the Act in accordance with which the Board's sanction would be required for all capital expenditure, budget proposals, the installation of new lights, the abolition or removal of existing lights, and so forth. It was felt that shipowners had a right to insist on having a preponderating voice in the expenditure on light-houses particularly in view of the fact that, as the

Bengal Chamber pertinently pointed out, the arrangement under which the shipowners had to provide the money for such expenditure was peculiar to the British and Colonial Governments, and that all other countries accepted the lighting of their coasts as a national duty for which the public purse was responsible.

The Bengal Chamber of Commerce had suggested that the Central Committee, whether it be advisory or controlling, should consist mainly of representatives of shipping interests, two such representatives being nominated by the Bengal Chamber of Commerce and two by the Bombay Chamber and if Rangoon, Karachi or Madras desired to be represented then their respective Chambers might be permitted to nominate one member each. It was also suggested that the Government of India might be represented by the Secretary to Government in the Department of Commerce, who would act as Chairman, and by the Secretary to Government in the Finance Department as a member, while the Assistant Secretary in the Department of Commerce might be appointed as Secretary to the Committee. The Committee of the Chamber cordially approved of this suggestion.

The Committee felt that Government would have great difficulty in collecting light dues from vessels which did not call regularly at Indian ports, and as a result vessels proceeding direct from the Red Sea to the East Coast of Africa and Ceylon and *vice versa* would invariably escape payment although they would have the benefit of the Basses, Minicoy and Red Sea Lights, while vessels which touched at ports in British India would have to pay the dues pertaining to those lights. The Committee stated that in view of the above they were strongly of the opinion that the above mentioned lights should be entirely excluded from the scheme.

The Committee asked to be informed of Government's intention as to the inclusion of the Persian Gulf Lights in this scheme. In this connection they pointed out that the experience of the Advisory Committee on the Persian Gulf Lights was that every recommendation of that Committee placed before the Government of India had met with the invariable response that nothing could be done without the sanction of the Home Government. The Committee considered that this cumbersome procedure was a further very strong argument against the Committee which was to be formed having advisory powers only and they emphasized that the Central Committee composed on the lines suggested by the Bengal Chamber should have full executive powers over the collections of the dues and the expenditure of funds.

The Committee drew Government's attention to the fact that vessels that might go direct to and from ports in Native States and Portuguese and French Territory, such as the Kathiawar Ports, Marmagoa and Pondicherry, might, under the Bill as it stood, escape payment of light dues, as the Bill clearly stated that it only extended to British India and that light dues would be levied and collected in respect of every ship arriving at or departing from any port in British India. The Committee asked the Bombay Government to ascertain from the Government of India what the latter's intentions were in this connection.

In replying to the Chamber's complaint that the recommendations to the Government of India of the Advisory Committee on the Persian Gulf Lights were met with the invariable response that nothing could be done without the sanction of the Home Government, the Government of Bombay stated that the Government of India believed that

the Advisory Committee were aware that their recommendations had hitherto required the concurrence of His Majesty's Government only because His Majesty's Government was incurring a financial liability. It was pointed out that His Majesty's Government had no such interest in the administration of light-houses in India.

As regards the Chamber's enquiry as to what was the intention of the Government of India in connection with the collection of dues from vessels that went direct to ports in Native States and Portuguese and French territories, Government stated that it was not possible for the Indian Legislature to legislate for the levy and collection of light dues in respect of ships which did not call at any port in British India.

In connection with this question the following extract from the proceedings of the Council of State held at Simla on 2nd September 1927 when the Report of the Joint Committee on the Bill was brought up for discussion, will be of interest :—

The Honourable Sir Geoffrey Corbett (Commerce Secretary) :— Sir, I move that the Bill to consolidate and amend the law relating to the provision, maintenance and control of light-houses by the Government in British India, as reported by the Joint Committee be taken into consideration.

Last February, when I moved that this Bill be referred to a joint Committee I gave a full explanation of its scope and its objects. Since then, it has been very carefully examined by the Joint Committee, which has submitted a unanimous report. The Bill is of a rather special and technical nature and, the interests affected were well represented on the Joint Committee. In these circumstances, I do not think that I need detain the House by enumerating in detail the small amendments that were made in the Committee. They were either amendments of a drafting nature, or else matters of administrative detail which will, we hope, make for the smoother working of the Act

There is, however, one question to which I wish to refer, and that is, the constitutional powers of the Advisory Committee, for which clause 4 of the Bill provides. I wish to make it clear that the Government and the Legislature must retain ultimate responsibility for the lighting of the coasts on which the safety of life and property so much depends. And they must retain ultimate control over expenditure. But subject to this the Government are quite prepared to accept the recommendation that the advice of the central Advisory Committee should in ordinary cases be accepted.

The Bill requires that this "Committee shall consist of persons representing interests affected by the Act or having special knowledge of the subject-matter." The Government fully recognise that a Committee so constituted will carry great authority, and they agree that its advice should ordinarily be accepted. The Government are also quite willing that interests affected should be represented on the Committee in the manner recommended.

Sir, I move.

The motion was adopted.

Clauses 1 to 9 were added to the Bill.

The Honourable The President:—Clause 10.

The Honourable Mr. Kumarasankar Ray Chaudhury (East Bengal Non-Muhammadan):—Sir, after having consulted the Honourable Member in charge of the Bill, I do not propose to move the amendment* that stands in my name.

Clause 10 was added to the Bill.

Clauses 11 to 22 were added to the Bill.

The Schedule was added to the Bill.

The Title and Preamble were added to the Bill.

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*(a) That in sub-clause (1) of clause 10 after the words, "two annas per ton," the words "of the ship's tonnage" be added.

(b) That in sub-clause (2) of clause 10 the word "either" be inserted before the words "on its arrival," and the word "or" be substituted for the word "and" occurring before the words "on its departure."

(c) That in the proviso to sub-clause (2) of clause 10 the words "at any port in British India" be inserted after the words "in respect of any ship."

The Honourable Sir Geoffrey Corbett:—Before moving that the Bill be passed I should like to express my appreciation of the very helpful interest that has been taken in it by Shipping and Commercial bodies British as well as Indian. I can only hope that, when this Bill becomes law, it will be administered, with the assistance of the Advisory Committees, so as to give India a more efficient and a more economical lighthouse service.

Sir, I move that the Bill, as amended by the Joint Committee, be passed.

The Honourable The President:—The question is:—'

"That the Bill to consolidate and amend the law relating to the provision, maintenance and control of lighthouses by the Government in British India, as amended by the Joint Committee be passed."

The motion was adopted.

The Bill was eventually passed by both Houses of the Legislature and received the assent of the Governor-General on the 21st September 1927. (*Volume* II.)

INDIAN MERCHANT SHIPPING (AMENDMENT) BILL.

PROPOSED TRANSFER OF SHIPPING AND NAVIGATION TO THE CONTROL OF THE GOVERNMENT OF INDIA.

The Government of Bombay towards the end of November forwarded to the Committee a copy of a letter and its accompaniment, that had been addressed by the Government of India to all Local Governments and Administrations on the subject of Mercantile Marine Administration in India, and requested the Committee to favour Government with their opinion on the proposals contained therein.

The Government of India in the first place referred the Local Governments to the list of central subjects in Schedule

I to the Devolution Rules, made under Section 45-A of the Government of India Act, which included the following :—

(1) Shipping and Navigation ;

(2) Light-houses ;

(3) Port Quarantine ; and

(4) Major Ports.

The Government of India stated that all these subjects were now administered through the agency of the Local Governments, as provided by Section 45-A (1) (c) of the Government of India Act, and statutory powers in respect of them had hitherto to a large extent been vested in the Local Governments. At a conference held in Delhi in November 1924, which was attended by representatives of the Local Governments, the Chairmen of the Port Trusts of the major ports, Port Officers and Port Health Officers as well as by representatives of the Departments of the Government of India concerned, it was considered whether these subjects should continue to be administered through the agency of the Local Governments, or should be administered direct by the Governor-General in Council. As a result of these discussions, the Government of India decided that (1) shipping and navigation, and (2) light-houses should be administered direct, and that legislation should be undertaken so as to vest the necessary statutory powers in the Governor-General in Council. They also decided that the question of the major ports, about which there was some difference of opinion, should be considered later when experience of the central administration of other subjects had been gained. Port quarantine which was closely connected with the sanitation of the port generally would also, it was mentioned, be dealt with separately.

But before proceeding with the legislation necessary to centralise the administration of shipping and navigation and light-houses, the Government of India thought it desirable to place before the Local Governments their proposals for a central organisation for this purpose. Conditions at the principal ports in India were accordingly investigated, the organisation in the United Kingdom was studied, and a scheme was finally prepared with the assistance of the Board of Trade and their professional and technical advisers. In accordance with this scheme, proposals were put before Local Governments in 1926 for the central administration of light-houses. The Indian Light-house Bill was introduced in the Indian Legislature in February 1927 and was passed in September. The Government of India stated that they were putting before Local Governments their proposals for the central administration of the subject shipping and navigation, the primary purpose of which was to provide for the administration of the Merchant Shipping Acts by the Governor-General in Council direct instead of through the agency of the Local Governments.

ORGANISATION.—(1) *at the Ports.*—It was pointed out that the Merchant Shipping Acts were administered at the Ports by the Port Officer and his staff. Originally the Port Officer was the Conservator of the Port. But when Port Trusts were constituted and appointed conservators, the position of the Port Officer changed. In some cases he ceased to be concerned with conservancy and harbour management, except as a member of the Board of Trustees to which he might be nominated by the Government. In other cases he became the servant of the Port Trust as Deputy Conservator. The Government of India were of opinion that it might be desirable that the officer responsible for the administration of the Merchant Shipping Acts should be a member of the

Board of Trustees, but they considered it undesirable that he should be the servant of the Board, and decided that this arrangement would be discontinued so far as was possible, consistently with economy. It was thought, therefore, that it might avoid misunderstanding, and emphasise his dissociation from the ordinary administration of the port, if the local officer responsible for the administration of the Merchant Shipping Acts was called the "Principal Officer," Mercantile Marine Department. This was the ordinary designation in the United Kingdom, and implied functions which were well understood by ship-masters, ship-owners and others concerned.

It was proposed for the purposes of mercantile marine administration, to divide the coasts of India into Districts, based on the major ports, and to place each District in the charge of a Principal Officer, who would be an executive officer, ordinarily a Captain of the Royal Indian Marine or of the future Royal Indian Navy. He would be the chief executive officer of the Government of India in his District in all matters relating to mercantile marine administration, and he would exercise general supervision over the whole of the District staff including surveyors, examiners of masters and mates and engineers, shipping masters, and the Bengal Pilot Service at Calcutta. He would also be appointed Superintendent of Lighthouses under the Indian Lighthouse Act.

This supervision would not extend to technical matters which were beyond his scope. In such matters, the staff at the ports would be guided by the headquarters technical staff. But all communications between headquarters and the District staff would pass through the Principal officer.

(2)—*At Headquarters.* The scheme put before the Delhi Conference in 1924 provided for the appointment at headquarters of a technical Director, who would exercise the

powers of a Head of Department over the services at the ports. This proposal was criticised, and it was urged that a technical officer at headquarters should be an adviser only. After further consideration and consultation with the Board of Trade, the Government of India decided to accept this view. In the United Kingdom the Principal Officers of Districts were directly subordinate to the Board of Trade, and the functions of the Professional Officers and the Consultative staff at headquarters were advisory. The Government of India considered that the headquarters staff in India should be organised in accordance with this principle. It was proposed, therefore, that the Principal Officers of Districts should be directly subordinate to the Commerce Department of the Government of India, which would be advised by a staff of professional and technical officers. While exercising no direct executive authority over the staff at the ports, they would examine and check all work submitted to headquarters, including diaries and returns, and would make regular tours of inspection, in order to guide and instruct the staff at the ports, to maintain contact with the Commerce Department and to establish uniformity of administration both in principle and in practice.

The Government of India considered that it would be necessary to appoint two officers at headquarters for this purpose, a Nautical Adviser and a Chief Surveyor. In addition, there would be the Chief Inspector of Lighthouses for which the Indian Lighthouse Act already provided.

AGENCY.

It was recognised that, for a time at any rate, it might not be economical or convenient either for the Government of India or for Local Governments to make a clean cut. Some Local Governments might desire, for instance, that the Principal Officer's staff should continue to undertake the survey

of inland steam vessels, or to hold examinations for certificates of competency under the Inland Steam Vessels Act, or again to superintend the management of local lighthouses for which the Local Government would be the lighthouse authority under the new Act. Such arrangements would be matters for separate consideration with each Local Government, but the Government of India would endeavour to meet the requirements of Local Governments in every way possible, and would do their utmost to avoid any dislocation of administration during the transition period.

On the other hand, at minor ports, where work connected with the administration of the Merchant Shipping Acts was small, the Government of India wished to continue to utilise the services of the local provincial officers through the agency of the Local Government. They desired however that work connected with the administration of the Merchant Shipping Acts should be inspected from time to time by their own officers, both of the District and of the headquarters staff, and they hoped that the Local Government would agree to this.

Finance.

It was understood that the cost of services at the ports was approximately covered by fees paid by shipping. No separate accounts, however, were available to show exactly receipts and expenditure. On the other hand, no contribution was made by shipping to the cost of administrative and other overhead charges. In the United Kingdom, fees were levied so as to cover a proportion of the aggregate cost of the whole administration, from the salary of the Principal Assistant Secretary, Board of Trade, who was the head of the Mercantile Marine Department, down to the cost of services at the ports. It would be considered later whether it would

be desirable to adopt this principle in India. In any case, fees would continue to be credited to central revenues, and the cost of services and administration would be met by appropriations and submitted to the vote of the Legislative Assembly in the form of demands for grants. But it was considered that a separate *pro forma* account should be maintained in order to show exactly how far expenditure was covered by receipts. The Government of India stated that it was not intended that the centralisation of the administration should impose any serious additional burden on shipping.

At the same time some adjustment appeared to be necessary in respect of the debits which were accepted by the Government of India on account of the agency work done by the Marine Departments of Local Governments. This would also, it was stated, be a matter for subsequent consideration and settlement.

AMENDMENT OF THE INDIAN MERCHANT SHIPPING ACT.

Appended to the letter was a draft Bill to amend the Indian Merchant Shipping Act, 1923, so as to vest the statutory powers in the Governor-General in Council. The amendments, which were specified in the Schedule to the draft Bill, were mainly formal, substituting the words "Governor-General in Council" for "Local Government" and making the necessary consequential amendments. There were only two matters that appeared to require further explanation.

In the first place, it was observed that clause 7 of the Bill empowered the Governor-General in Council to delegate to any Local Government all or any of his powers under the Act. This provision seemed desirable in order to give the necessary elasticity in administration during the period of transition, and to permit the delegation of powers in matters

which, it might be found, could more conveniently continue to be administered through the agency of the Local Governments. For instance, the Government of India wished that powers under Sections 188, 206 and 207, relating to the medical inspection of native passengers and pilgrims, should continue to be exercised by Local Governments, at any rate until the question of the subject port quarantine had been decided.

Secondly, the procedure that would be provided in Part VI of the Indian Merchant Shipping Act, 1923, for inquiries and investigations into shipping casualties presented certain difficulties. The primary object of these inquiries and investigations was to ascertain from the professional and technical aspect, the causes of the casualty, and to determine whether the certificates of competency of the persons involved should be cancelled or suspended. From this point of view they related only to the central subject of shipping and navigation and were, therefore, the concern of the Government of India. But if any criminal offence should be disclosed the administration of justice, which was a provincial subject, would be affected. Moreover, it was necessary that a formal investigation should be conducted by a Magistrate, who would be a servant of the Local Government. In these circumstances the Government of India suggested that it would be convenient and appropriate to adopt so far as possible the procedure prescribed in Sections 465 to 467 of the Merchant Shipping Act, 1894. That was the officer appointed by the Governor-General in Council in this behalf, who would ordinarily be the Principal Officer, would make a preliminary enquiry and might, either on his own motion or under the direction of the Governor-General in Council, apply to the Magistrate appointed by the Local Government for this purpose to hold a formal investigation. The Magistrate would then hold a

formal investigation with the assistance of assessors appointed out of a list of persons for the time being approved by the Governor-General in Council.

Further, it would be provided that copies of the first information of the report of the preliminary inquiry and of the report of the formal investigation should be sent to the Local Government, in order that it might be kept informed of the proceedings and be able to take action if any criminal offence was disclosed.

The Government of India requested Local Governments to obtain such commercial opinions as they thought fit, and furnish the Government of India with their views on these proposals and on the draft Bill to amend the Indian Merchant Shipping Act, 1923. The Government of India added that in Article 3 of the recommendation concerning the general principle for the inspection of the conditions of work of seamen, adopted by the International Labour Conference, at its ninth session held at Geneva in June 1926, the Conference recommended that " whenever it is compatible with administrative practice and in order to secure the greatest possible uniformity in the enforcement of the laws and regulations relating to the conditions under which seamen work, the different services or bodies responsible for supervising the enforcement of such laws and regulations should be centralised under a single authority." And when this recommendation was brought before the Indian Legislature at its autumn session, as required by Article 405 of the Treaty of Versailles, a hope was expressed that a Bill to amend the Merchant Shipping Act for this purpose would be introduced at the next Delhi session.

After consulting the Shipping and Export Sub-Committee, the Committee in replying to the Government of Bombay

stated that they were of opinion that the transference of the administration of shipping and navigation from the agency of the Local Governments to a central organization under the direct control of the Governor-General in Council was desirable.

The Committee were glad to note that it was not anticipated that any serious additional burden on shipping would be entailed by the proposed transfer and they earnestly hoped that such would be the case.

The Committee assumed that comments on the details of the recommendations were not at present desired but they trusted that they would be given an opportunity to consider these details in due course.

INTERNATIONAL SANITARY CONVENTION, 1926.

(*See Reports*, 1922, *Vol. I, page* 84 ; 1923, *Vol. I, page* 170 ; 1924, *Vol. I, page* 341.)

The Government of Bombay on the 17th February 1927 forwarded to the Chamber a copy of the Report of the Indian Delegation to the International Sanitary Conference, 1926, and the unofficial translation of the International Sanitary Convention, 1926, and asked for the views of the Chamber on the matter.

In a covering letter addressed by the Government of India to the Government of Bombay, a copy of which was also forwarded to the Chamber, the Government of Bombay were asked whether there were any objections to the ratification by the Government of India of the International Sanitary Convention, 1926, and what action would be necessary as regards the territories within their jurisdiction to bring the Convention into effect.

The Government of India pointed out that the new convention was based upon the draft revision framed by the Office International d'Hygiène Publique and stated that the following provisions of the draft convention were engaging their attention and that the Local Governments would be addressed separately if necessary in regard to them :—

"Articles 1-5, 7, 9, etc.— *Epidemiological Intelligence.*—The arrangements to give effect to the provisions regarding the collection and dissemination of epidemiological intelligence were under review by the Office International and the Health Committee of the League of Nations. The Local Governments would be consulted upon matters of detail when the broad lines of procedure had been decided upon.

"Article 6.—*Bacteriological Examination of Rat-affected Areas.*—A reference was invited to paragraph 11 of the Supplementary (confidential) report of the delegates of the Government of India indicating the reasons for which no reservation was made in respect of this article.

"Article 8.—*Notification of Diseases.*—At the time of signing the protocol it was made clear that the Government of India were not in a position to undertake the obligations entailed by this article save to the extent of making notification of the diseases mentioned compulsory in large towns, or in cases of epidemic, on account of the present practical limitations of popular education and medical aid. The Government of India would, however, be glad to be informed of the exact statutory position regarding notifiability of diseases in large ports with overseas trade within the jurisdiction of the Local Government, and also of the views of the Local Government as to the possibility of a further extension of notifiability.

"Article 28.—*Deratisation.*—The form of certificate was under consideration by the Office International.

"Article 92.—*Observation, Immunisation, etc., of Pilgrims.*—A reference was invited to a note written by the Public Health Commissioner with the Government of India, No. 240/1605 of 12th February 1923. The Government of India asked for the views of the Local Governments as to any measures that it might be possible to introduce in order to bring the existing practice into accord with the spirit of this article.

"It was added that the provisions of the Convention generally were under examination by the Government of India and a further reference would be made to the Local Governments on any point on which it appeared desirable to consult them specifically.

"Finally the Government of India stated that they were taking up the question of the amendments that might be necessary to the rules under the Indian Ports Act, the Indian Merchant Shipping Act and the Indian Emigration Act and would address the Local Governments separately on any questions which might arise in connection with those rules."

After studying the Convention the Committee informed the Government of Bombay that they had no views to put forward on behalf of the Chamber.

DRAFT RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT.

The Government of Bombay in October 1927 forwarded to the Chamber a revised draft of the rules proposed to be framed under Section 6 (1) (*p*) of the Indian Ports Act, 1908, and asked for the views of the Chamber thereon particularly in connection with the following points :—

(1) the ports at which sanitary and inspection stations should be established ;

(2) the ports to be specified regarding deratization ;

(3) the advisability of inserting in the draft rules clauses laying down the details of fumigation for mosquitoes and for vermin ;

(4) the desirability of adding to the draft rules an appendix on disinfection and disinfectants.

In replying to these questions the Committee stated—

(1) That in their opinion, (*a*) Sanitary stations under Rule 2 should be equipped with appliances for the inspection and tr atment of vessels, their passengers, crews and cargoes at the Ports of Karachi, Bombay,

Madras, Calcutta and Rangoon, and (*b*) inspection stations under Rule 3 should be maintained at all ports where ships call for 100 or more passengers.

(2) The Committee considered it would be a hardship and very expensive to require ships to undergo deratization every six months and they submitted that the period was unnecessarily frequent. The Committee added that most ships for their own comfort kept the rat population as low as possible.

(3) The Committee did not consider it advisable for clauses to be inserted in the rules providing for the fumigation for mosquitoes as they considered such fumigation would be quite useless as the process of thorough disinfection under this head would be much more expensive than the result or the need would justify. In regard to vermin the Committee suggested that the Clayton system might be specified if considered desirable.

(4) In regard to the question of the desirability of adding to the draft rules an appendix on disinfection and disinfectants, the Committee understood that this was discussed at a meeting held at Simla recently and that a new schedule which had been accepted by the Government of India would be published in the *Gazette*. (*Volume* II.)

PORT QUARANTINE ADMINISTRATION.

In September 1927 the Government of Bombay forwarded to this Chamber a copy of a letter that they had received from the Government of India in regard to the question of port quarantine administration. The Government of India stated that the last reference made to this subject was in September 1924, when a tentative scheme of port quarantine administration was outlined. The scheme had been discussed with the representatives of Local Governments and Port Trusts at the Ports and the Shipping Conference held at Delhi in November 1924, and it was provisionally decided that action to place port quarantine administration on a satisfactory basis should be taken as soon as possible. Before

however, a solution of this complicated problem could be evolved, certain data had to be collected and in this connection the Committee were requested to favour Government with their views on the following points:—

(1) The various measures and activities at the various Indian ports which are at present classed under the general category of "Port Quarantine," or are undertaken by the Port Health and Sanitary authorities ;

(2) Which of the various measures and duties enumerated under (1) can or should properly be administered as 'Port Quarantine,' subjects by a port quarantine authority. I am to observe that the Government of India incline to accept the definition of 'Port Quarantine' adopted by the Commonwealth of Australia as including all measures designed to prevent the spread of infectious diseases either from ships to ports or from ports and the land behind them to ships, their crews and passengers ;

(3) Whether any measures not at present undertaken at any Indian port should be included in the sphere of port quarantine administration, *e.g.*, to fulfil the requirements of the International Sanitary Convention of 1926, *e.g.*, Articles 13, 22 and 51 ;

(4) How far should quarantine administration extend on land ?

(5) If the territorial limits suggested with reference to (4) include any area at present under the sanitary administration of a Local Government or a local body, *e.g.*, a Municipality or a Port Trust, how should co-operation in the sphere of port quarantine administration in this area be secured ?

(6) What port quarantine staff is employed at ports at present, and what are their salaries and functions ? Do the latter include duties not strictly covered by 'port quarantine' ?

(7) If a port sanitary authority is recommended for (5) how should it be constituted and by whom controlled ?

(8) By whom is the cost of port quarantine administration met at present, and by whom should it be defrayed in future ? Should it be met by some sort of a levy on shipping only ?

(9) What are the minor ports at which overseas shipping now touches and what was the number and tonnage of ships touching at each of these ports annually ? Figures for the last three years should, if possible, be given separately.

On receipt of the above information the Government of India proposed to work out a provisional scheme of port quarantine administration and then circulate it to Local Governments for an expression of their views after consulting Port Trusts, Municipalities and others interested in the matter. The Committee replied to the various points raised by Government as follows :—

(1) A representative of the Port Health Department of the various Indian Ports met all ships on arrival and in most ports he visited ships prior to departure. In certain circumstances (*e.g.*, in cases of infectious disease) the masters of vessels were, in most ports, expected to signal to the Port Authority the presence of such disease.

(2) Presumably the Port Trust and the Port Health and Sanitary Authorities would reply in detail to this question.

In regard to the Government of India's predeliction for the definition of "Port Quarantine" adopted by the Commonwealth of Australia, the Committee pointed out that the Australian system was very comprehensive and very expensive. For example, a ship was quarantined if she was known to have a case of venereal disease among either passengers or crew. The Committee felt that it would be absurd to have the same regulations in India for cases of small-pox, as those in force in Australia, and similarly with other infectious diseases which were always present in Bombay and in India generally. While they did not dispute the necessity for a strict enforcement of quarantine, they considered that the regulations should not be so oppressive or restrictive as to cause hardship

to passengers and shipowners and delays and embarrassment to trade.

(3) The Committee considered that it would be of benefit to the community in general if port quarantine stations were established at ports where a large number of passengers were landed. At the moment Bombay had no quarantine station where passengers suffering from infectious disease might be sent. Such passengers were therefore sent to one of the local hospitals by the Port Health Officer. The Surgeon in charge of the hospital had no power to keep a patient in hospital against his will and the patient might, if he chose, leave hospital the day he entered.

(4) It would be very difficult to answer this question until some method for the control of infectious cases had been devised.

(5) Co-operation in the sphere of port quarantine administration between the Municipal Health Department and the Port Health Officer could only be effected by means of fresh legislation which *inter alia* would empower hospital authorities to detain infectious cases in hospital.

(6) The first part of this question would best be answered by Government. In regard to the second part of the question the Committee were not aware of any case in which the functions of the port quarantine staff included duties not strictly covered by the term " port quarantine."

(7) The control of the port sanitary authority in this matter could only be exercised by means of co-operation between the Port Health authorities and the Municipal authorities (see paragraph 5 above).

(8) The Committee understood that in most ports the quarantine administration was controlled by Government

(as in Aden) and the cost was met by Government. In other ports (*e.g.*, Bombay) part of the cost was met by Government and part by the Port Trust. The latter of course fell on the shipping companies. In Calcutta it was formerly met from the Port Hospital Dues Fund, but this practice had been discontinued. As port quarantine was intended to safeguard the whole population of a country and not merely passengers by sea, the Committee thought it would be extremely unfair to require shipping companies to meet the entire cost which must be very heavy."

(9) The Committee were not in possession of the necessary information to enable them to answer this question.

FREIGHT RATES FROM THE UNITED KINGDOM AND THE CONTINENT TO INDIA.

The Upper India Chamber of Commerce in March 1927 informed this Chamber that they had received a representation from a member to the effect that from 1st February all freight rates from the United Kingdom and the Continent would be raised as under :—

On goods for which the existing rates were 30*s.* or under per ton Weight or Measurement .. .. 2*s.* 6*d.* per ton increase.

On goods over 30*s.* up to 55*s.* per ton Weight or Measurement .. .. 5*s.* per ton increase.

On goods over 55*s.* *No increase* with the exception of certain "scale" rates (Machinery certainly one) details of which were not available.

It was felt that the rates previously charged were ample and that instead of there being any increase a reduction would have been a more reasonable suggestion. It was suggested that the Upper India Chamber might ascertain the views of

some of the other members of the Chamber who were interested in importing goods from Europe and if they saw fit this matter might be made the subject of representation to the Associated Chambers of Commerce so that they could put in a strong protest to the Shipping Union in Britain.

The Upper India Chamber enquired as to whether this Chamber had any information on the subject and in particular whether any reason could be assigned for this enhancement in freight. It was presumed that the term "Shipping Union" referred to in the letter from the member was meant to apply to the "Liners Conference."

The Committee in reply informed the Upper India Chamber that according to the information in their possession the increases in freight rates from the United Kingdom and the Continent to Indian ports referred to above were correctly stated and that the prolonged depression in the shipping trade was responsible for the enhancement in rates.

The Committee added that in their opinion India had little to complain of in this respect as was shown by the latest index numbers of "shipping freights" quoted from the *Economist* of March 5th, the figure 100 representing in each case the average rate during the basic period 1898 to 1913, *viz.* :—

	(Average 1898-1913.)	1913	February 1927.
European waters	100	110.03	124.96
North America	100	113.09	132.56
South America	100	123.37	140.07
India	100	106.29	*130.42
Far East and Pacific..	100	117.38	145.19
Australia	100	127.89	168.25

* This figure was reached after a rise of 10.52 per cent. in outward freights in February.

In regard to the suggestion of the member of the Upper India Chamber that this matter might suitably be made the subject of a representation to the Associated Chambers of Commerce, the Committee considered that in view of the above figures it would serve no useful purpose to approach the Associated Chambers of Commerce and pointed out that on a question like this the interest of the members of some of the Chambers must naturally conflict and the Committee felt that it was no part of the Associated Chambers' business to take up the cudgels on behalf of one section of their members against another.

PORT DUES AND DOCK CHARGES ON GOVERNMENT VESSELS.

(*See Reports* 1920, *Vol. I, page* 171 ; 1922, *Vol. I, page* 244 ; 1923, *Vol. I, page* 186 ; 1925, *Vol. I, page* 241 ; 1926, *Vol. I, page* 262.)

During March 1927 the Committee received from the Bombay Port Trust a copy of a letter which they had addressed to the Marine Department of the Government of Bombay in connection with the levy of charges on vessels belonging to or in the service of Government. The Trustees in their letter stated that the method approved by the Embarkation Commandant (subject to confirmation by Army Headquarters) for recovery by the Port Trust of some compensation for loss of revenue for capitation (under the provisions of Section 6 of the Indian Tolls (Army) Act II of 1901) was the levy of a charge on transports, etc., per gross ton per day for the number of days such vessels were liable for charges under Section IV of the Bombay Port Trust Dock Scale of Rates, and were engaged in *bona fide* transport operations. To give effect to the proposals it would be necessary to

amend the Docks Scale of Rates and this, it was proposed, should come into force on 1st April 1927.

The Trustees accordingly assented to the terms of the revised draft arrangement, subject to the incorporation therein of the terms of compensation for loss of capitation fees and to the other conditions already agreed upon.

The Trustees requested the Government of Bombay to obtain the final orders of the Government of India in the matter and to communicate them for the Trustees' information, when the draft amendments of the Docks Scale of Rates would be submitted for the sanction of Government in the usual manner.

Subsequently the Government of Bombay were informed by the Government of India that the latter agreed to the terms of compensation for the loss of capitation fees from the 1st April 1927 and that detailed orders would be issued in due course and that a separate communication would be sent regarding the revised draft arrangements for the payment of port dues and other charges, a reference to which was made in the Chamber's Report for 1926.

DELAYS IN DELIVERY OF GOODS AT THE DOCKS.

(*See Report* 1926, *Vol. I, page* 279.)

When the Import Sub-Committee met the Docks Manager in October 1926, referred to in the Chamber's report for that year, it was suggested that the Docks staff should work in shifts during the midday meal hour so as to allow of work continuing without interruption throughout the day. In addressing the Chamber on the question in January 1927 the Secretary of the Port Trust stated that after giving full consideration to the matter, the Trustees were not of the

opinion that any change in the existing procedure would be practicable or desirable bearing in mind the difficulty and expense of duplicating staff which the proposal would necessitate, and having regard to the fact that the existing working hours and facilities were believed to be adequate for all ordinary requirements and to compare favourably with the conditions obtaining at other ports.

As regards the evening closing hours, the Board decided to regularise the more or less general existing practice of ceasing the loading of carts at the transit sheds at 5-30 p.m. for ordinary deliveries and at 4 p.m. for goods intended for the Bonded Warehouses, and for this purpose approved the following draft amendment of Docks By-law No. 118 which it was intended should take effect after publication in the *Bombay Government Gazette* and formal sanction by Government :—

Working hours in the Docks shall be from 8 a.m. (S.T.) to 12-30 p.m. and from 1-30 p.m. to 6 p.m. except Sundays and Holidays, and subject to the following restrictions :—

Deliveries at Docks transit sheds will be stopped at :—

(*i*) 5-30 p.m. in respect of cargo other than that intended for the Trustees' Bonded Warehouses.

(*ii*) 4 p.m. in respect of cargo to be removed to the Trustees' Bonded Warehouses, except that in the case of the Apollo Bonded and Bottling Warehouses :

(*a*) On Saturdays—Deliveries will be stopped at 12-30 p.m.

(*b*) On Bank Holidays—No deliveries will be given.

The Committee in reply informed the Port Trust that they were prepared to accept for the present the arrangements approved by the Trustees on the understanding that they were at liberty to re-open the question of a continuous working day should this appear to be desirable later as a result of brisker trade conditions.

LANDING OF CARGO AT NIGHT IN THE BOMBAY DOCKS.

(*See Reports*, 1922, *Vol. I, page* 257 ; 1923, *Vol. I, page* 181 ; 1924, *Vol. I, page* 276 ; 1925, *Vol. I, page* 237 ; 1926, *Vol. I, page* 280).

It was noted in the Chamber's Report for 1926, that the Port Trust Board had called for a report in May 1927 in connection with the enhanced night work fees levied by the Trust to cover the additional expenditure on extra staff and improved lighting consequent on the assumption by the Trust of responsibility for goods landed in the docks at night.

The Port Trust in July 1927 informed the Chamber that the report had been considered by the Board and it had been deemed inadvisable to amend the existing scale of charges until further experience had been gained under conditions of more normal trade. The Trustees accordingly decided to defer the question of revising the fees for night work in the Docks for a further 12 months when it would again be examined in the light of statistics of expenditure and recoveries then available.

PORT TRUST WHARFAGE CHARGES.

Cinematograph Films.

A member of the Chamber in July 1927 drew the Committee's attention to the fact that the Bombay Port Trust had levied wharfage on a case of cinematograph films and instruments at the rate of ¼ per cent. on the value as shown in the relative Bill of Entry whereas they maintained that the charge should have been levied at the rate of ¼ per cent. on the invoice value.

The Committee in reply pointed out that in cases where the Port Trust charges were leviable on *ad valorem* prices it was a recognised fact that such charges were based on the value, as shown in the Customs bill of entry, on which import duty was assessed. In the case of exposed standard positive cinematograph films the tariff valuation for Customs duty purposes was 4 annas per foot and that was the valuation which would be shown in the bill of entry as the one on which duty had been charged. The Port Trust would therefore base their wharfage charges on that value.

Under the circumstances the Committee were unable to see that the member had any grounds on which to claim a refund from the Port Trust.

WEATHER WORKING DAYS.

The following days during the monsoon months of 1927 were declared by the Committee of the Chamber to be half or non-weather working days for steamers in the docks :—

Tuesday,	14th June	Half	weather working day.
Wednesday,	15th ,,	Half	,, ,, ,,
Thursday,	16th ,,	Non	,, ,, ,,
Friday,	17th ,,	Non	,, ,, ,,
Saturday,	18th ,,	Half	,, ,, ,,
Friday,	11th Nov.	Half	,, ,, ,,
Saturday,	12th ,,	Non	,, ,, ,,

THE BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the 1927 monsoon commenced in Malabar on the 27th May and at Bombay on the 11th June.

BOMBAY DAILY WEATHER REPORT.

(See Reports, 1925, Vol. I, page 246 ; 1926, Vol. I, page 356.)

The Officiating Director of Observatories, Simla, informed the Chamber in June 1927, that when the headquarters of the Indian Meteorological Department were transferred to Poona in 1928, the publication of the Bombay Daily Weather Report in its present form would be stopped and the Bombay City subscribers to the report would receive, at the existing rates of subscription, a copy of the all-India report plus a roneoed or printed summary of the principal features of weather over Western India together with the rainfall amounts registered during the previous 24 hours.

The Committee informed the Director that his proposals met with their approval and the suggested forms appeared to be suitable. They intimated, however, that it would greatly enhance the value of the proposed summary if particulars in regard to Coconada and Vizagapatam could be conveniently added thereto.

BANDRA CAUSEWAY.

In August 1927, the attention of the Committee was drawn by a member to the extremely bad condition of the Bandra Causeway. The Committee were informed that the road was full of deep pot-holes which not only caused considerable damage to cars but were a source of positive danger at night. As a number of members of the Chamber and their staffs were residents of Bandra and Pali Hill, the Committee addressed the Municipal Commissioner in the matter and enquired what steps the Municipality were taking to remedy this state of affairs.

In reply the Committee were informed that instructions had been given to have the bad portions of the road repaired immediately. The Commissioner pointed out that the roadway was so narrow and the traffic so heavy that nothing but an expensive form of roadway could be expected to stand for more than a few months. According to the sanctioned lay-out, the causeway was ultimately to be widened to 100 feet, but this was too expensive to carry out all at once and any widening had hitherto been impossible by reason of the Fire Brigade Station and for other reasons. The Commissioner stated that as the level of the road as ultimately to be built differed from that of the existing road, it would have been waste of money to build the existing road by a permanent method and he was having plans prepared to remove the Fire Brigade Station and widen the roadway to 30 feet in accordance with the ultimate lay-out and to construct this width in a permanent manner. The Commissioner added that he proposed to make provision for this work in the budget estimates for 1928-29. If this provision was sanctioned by the Corporation the work would be carried out during 1928.

GOVERNMENT OF BOMBAY ROAD BOARD.

Chamber's Representative.

(*See Report*, 1926, *Vol. I*, *page* 164.)

Mr. E. Miller, the Chamber's representative on the Government of Bombay Road Board, having applied for leave of absence from the Board Meetings from the 9th April to the end of October 1927 when proceeding to Europe, the Committee nominated Mr. H. Robinson to serve during his absence. Mr. Robinson however resigned his seat in August 1927 and Mr. A. B. Morrison was nominated to serve in his stead.

ROAD DEVELOPMENT IN INDIA.

At a meeting of the Council of State held on the 9th February 1927 the following resolution was moved by the Hon'ble Mr. Mahmood Suhrawardy :—

"This Council recommends to the Governor-General in Council that the proceeds of taxation on motor transport be earmarked in a separate account for Road Development and that a Central Road Development Fund under the Government of India be formed, out of which yearly grants be made to each local Government according to its need and necessities for the development of quicker transport in rural areas for the benefit of the agriculturist in India."

The Hon'ble Sir Arthur Froom moved the following amendment which was accepted both by the proposer of the original resolution and by the Government of India and was adopted by the Council of State :—

"This Council recommends to the Governor-General in Council to appoint a Committee including members of both Houses of the Central Legislature to examine the desirability of developing the road system of India, the means by which such development could be most suitably financed and to consider the formation of a Central Road Board for the purpose of advising in regard to and co-ordinating the policy in respect of Road Development in India."

Subsequently the Roads Development Committee issued a questionnaire and the following Sub-Committee toured India for the purpose of discussing the question with local Governments and commercial bodies :—The Hon'ble Sir Arthur Froom, Chairman, the Hon'ble Mr. Mahmood Suhrawardy, Kumar Gunganand Sinha, M.L.A., Mr. E. F. Sykes, M.L.A., with Mr. K. G. Mitchell as Technical Adviser and Mr. H. F. Knight, I.C.S., as Secretary.

The Committee of the Chamber referred the questionnaire to a Sub-Committee consisting of Sir Leslie Hudson, Sir Joseph Kay, Mr. A. B. Morrison and Mr. E. Miller, whose

report was adopted. Sir Joseph Kay and Mr. Morrison also interviewed, on behalf of the Chamber, the touring Sub-Committee of the Roads Development Committee when the latter visited Bombay and later Sir Joseph Kay and Mr. E. Miller gave oral evidence on behalf of the Chamber before the full Committee at Delhi. (*Volume* II.)

WORLD MOTOR TRANSPORT CONGRESS.

Towards the end of October 1927 the Chamber received from the Government of India certain papers in regard to the World Motor Transport Congress held in London in November 1927. In acknowledging receipt of these papers the Committee expressed their regret that they were received too late for arrangements to be made for a delegate from this Chamber to attend the Congress although they would very much have liked to have been represented.

TERMINAL TAX.

(*See Reports, Vol. I.* 1925, *page* 247 ; *Vol. I*, 1926, *page* 285.)

During the month of November 1927 the Chamber's representative in the Municipal Corporation forwarded to the Chamber a copy of the 9th Report of the Revenue and General Purposes Committee of the Municipality regarding the substitution of a non-refundable terminal tax for the existing town duties. The recommendations of the Committee were as follows :—

(1) That it is very desirable that the vexatious system of Refundable Town Duties which is unsatisfactory both to the Municipality and the trade should be replaced by a Terminal Tax.

(2) That the Government of Bombay be approached with a request to undertake legislation so as to empower the Bombay Municipality to impose all such taxes as are mentioned in the Scheduled Taxes Rules as in the case of other City Municipalities, it being understood that the details with regard to Schedule of Articles to be taxed will be settled later on, in consultation with the mercantile interests in the City and that Government be also informed that the Corporation have no intention at present of raising more revenue from the Terminal Tax than that now being realised from the Refundable Town Duties until trade conditions improve.

(3) That with regard to the suggestion of introducing a profession tax in Bombay, Government be informed that the Corporation do not propose to levy the tax at present as they are in a way levying a tax of this nature on the licensed trades and objectionable occupations in the form of license fees, but as this form of taxation is also included in the Scheduled Taxes Rules, the Corporation may think of the extension of the principle to other trades in future if the powers now asked for by the Corporation be conceded by Government.

In replying to a reference from the Chamber's representative on the Corporation on the subject, the Committee informed him that they were very strongly opposed to the introduction of terminal taxes in Bombay as they were of opinion that such taxes constituted an unfair burden on commerce. The Committee also instructed him to oppose on behalf of the Chamber any attempt which might be made in the Corporation to impose such taxes.

At a meeting of the Municipal Corporation held on the 28th November 1927, the following resolution was carried :—

"That the ninth report, dated the 20th October 1927, of the Revenue and General Purposes Committee regarding the substitution of a non-refundable Terminal Tax for the existing refundable Town Duties be referred back to the Committee with an intimation that the Corporation approve of the principle of the imposition of a Terminal Tax in substitution of the Town Duties, the schedule for the present to include those items which are at present liable to Town

Duties with such slight alterations as are strictly necessary and the rate to be fixed so as to produce approximately the same revenue for the Municipality as is realised from the existing Town Duties and with a request that the Committee will submit to the Corporation in consultation with the Commissioner a schedule of rates on those lines for their approval and submission to Government."

The Chamber's representative proposed the following amendment to the original proposition but this was lost by a majority :—

"That in view of the opinion of the Indian Taxation Enquiry Committee that the terminal tax is an undesirable tax and in view of the strong feeling of the Mercantile Community, the Port Trust and the Railway Companies against the introduction of non-refundable terminal tax in substitution for the existing refundable Town Duties the ninth report, dated the 20th October 1927, of the Revenue and General Purposes Committee on the subject be recorded.

2. That with reference to their letter, General Department, No. 5671-A., dated the 18th November 1927, Government be informed that the Corporation have abandoned the proposal of substituting the non-refundable terminal tax for the refundable town duties."

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on the 19th and 20th December 1927, the following resolution was moved by the Karachi Chamber and passed unanimously :

That this Association urges upon Government the necessity of expediting orders against the continuous tendency of municipalities (especially those at the ports), to increase and expand terminal taxes, which were unconditionally condemned by the Indian Taxation Enquiry Committee as offending against all the canons of taxation.

BULLOCK CART LOADS.

The attention of the Committee was drawn in January 1927 by a member to an item on the agenda of the Municipal Corporation of 10th idem to the effect that Government

should be approached with a request that they would adopt measures for the maximum load that should be allowed to be carried in a bullock-cart plying in the city being reduced from 64 maunds to 50 maunds.

The Committee were not in favour of the suggested reduction in load. In their opinion the remedy would appear to lie in a stricter enforcement of the law as it stood. They accordingly addressed the Commissioner of Police on these lines.

DEFINITION OF TRADE TERMS.

The Associated Chambers of Commerce of India and Ceylon forwarded to the Chamber a copy of a letter they had received from the International Chamber of Commerce, Paris, in which the latter stated that they were preparing a new and considerably enlarged edition of the digest issued by them in 1923 giving the definition of certain trade terms in thirteen different countries. They asked the Associated Chambers to assist them by giving the Indian definitions of those trade terms and submitted a questionnaire for the purpose. The Associated Chambers asked this Chamber to submit replies to the questionnaire.

The matter was referred to a special Sub-Committee consisting of Mr. S. Calvocoressi, Mr. E. Lieberherr and Mr. H. F. Hobbs, and a copy of the completed questionnaire was subsequently submitted to the Associated Chambers, who later forwarded to the Chamber a statement of the replies received from the various Chambers. For purposes of record this statement will be re-printed in Volume II.

CARRIAGE OF GOODS BY SEA ACT.

Notice of Loss or Damage.

In April 1925 a circular was addressed to all members of the Chamber forwarding a copy of the following letter that had

been received from the Bombay Underwriters' Association drawing attention to Article III, paragraph 6 of the Carriage of Goods by Sea Act :—

Article III, para. 6, reads :—

"Unless notice of loss or damage and the general nature of such loss or damage be given in writing to the carrier or his agent at the port of discharge before or at the time of the removal of the goods into the custody of the person entitled to delivery thereof under the contract of carriage, or if the loss or damage be not apparent, within 3 days, such removal shall be *prima facie* evidence of the delivery by the carrier of the goods described in the bill of lading. The notice in writing need not be given if the state of the goods has at the time of their receipt been the subject of joint survey or inspection."

"It is apparent from the above," wrote the Bombay Underwriters' Association, "that the Act imposes an obligation upon all consignees or receivers of goods to take immediate action when the necessity arises, and in the circumstances it has been thought advisable to bring this fact to the notice of those concerned. Your assistance to this end is desired and our Committee request that the Chamber be so good as to bring it to the notice of its members."

A further letter was received from the Bombay Underwriters' Association in February 1927 stating that apparently the effect of bringing the terms of Article III (6) to the notice of consignees had not met with the results expected.

In circularising all members on the subject, the Committee again drew the attention of importing houses to the obligation imposed by this section upon all consignees or receivers of goods to take immediate action when the necessity arose. The Committee added that cases had been brought to their notice in which applications for survey in respect of damage to consignments had been rejected by steamship companies

on the ground that the claims were time-barred under the above section.

DELIVERY OF GOODS.

Proposed Limitation of Banks' Guarantee.

The Associated Exchange Banks in July 1927 informed the Chamber that a member of the Association had reported the fact that various shipping companies had refused to accept his guarantee for delivery of goods in the absence of the relative bill of lading in instances where he had limited his liability to 50 per cent. in excess of the invoice value of the goods. The Association further stated that the banks could not be expected to continue to give guarantees with unlimited risk and they requested that the Chamber should make representations to the shipping companies with a view to inducing them to accept guarantees with a defined liability.

From enquiries made by the Committee it appeared that shipping companies in accepting goods for conveyance issued bills of lading against the surrender of which the goods were delivered. In the absence of the bill of lading it had been customary for the shipping companies to deliver the goods against a letter of guarantee endorsed by a bank and covering the company against any risk the latter might incur through delivering the goods without surrender of the relative bill of lading. The banks had previously endorsed these letters of guarantee without limit and they were undoubtedly in a position to know whether the relative goods belonged to the party asking for the endorsement owing to a credit having been opened or a draft drawn through them, and they were also aware of the financial position of the party. The banks however apparently argued that 50 per cent. over the

invoice value would cover all possible liabilities and the shipping companies should therefore accept this amount. On the other hand, if it was certain that the liability was sure to be covered by 50 per cent., the Committee could not understand why the banks desired to state this figure in the letter of guarantee as, on their own showing, this would appear to be quite unnecessary.

The Committee felt that the shipping companies could not reasonably be expected to shoulder any risk in delivering goods without production of the relative bills of lading and it certainly did not appear to be the business of shipping companies to undertake any financial responsibility on behalf of shippers or consignees. The Committee understood that the question did not affect Bombay alone, but was world-wide, and they were informed that owners had telegraphed to the Calcutta Conference Liners definitely forbidding them to agree to any limitation of guarantee.

It, however, appeared that shippers who were unable to ensure the arrival in time of documents at the port of destination of the goods had their remedy in securing delivery telegrams which could be obtained on the full set of signed bills of lading being handed over to the shipowner or his representative.

In replying to the Associated Exchange Banks to the above effect the Committee stated that taking all the circumstances into consideration, they regretted they could not see their way to address the shipping companies in the matter.

STEAMER'S LIABILITY FOR DAMAGE TO GOODS.

A member in June 1927 referred to the Chamber for opinion a question that had arisen between them and a steamship company in regard to damage by fresh water to a consignment of piece-goods in cases for which a clean bill of lading had

been issued. The member stated that it was not in dispute that the cases wher surveyed on being landed showed positive evidence of damage and that the damage was caused by fresh water. The steamship company stated that the damage occurred on the lighter from which the goods were received into the ship at port of shipment and produced a statement alleging that in consequence of severe weather, including heavy rainstorms, during the period of loading, the lighterage company "noted protest" and that the goods had been lying in the lighter in these conditions for several days before loading date. The steamship company's contention was that they were thus not responsible for the adjudged damages, in spite of the fact that no notification of the condition of the cases was claused on the bill of lading. The member contended that since a clean bill of lading was issued implying that a clean receipt was given for the goods, the responsibility for the ascertained damage to them as consignees and holders of the clean bill of lading lay with the company notwithstanding the cause of the damage indicated.

After consulting the Shipping and Export Sub-Committee, the Committee informed the member that the possession of a clean bill of lading warranted the assumption by the consignee that the steamer received the packages in good order and condition, and unless therefore the shipping company could prove the damage was occasioned by circumstances beyond the steamer's control subsequent to the signing of the bill of lading and whilst the goods were in their charge, they were liable.

OVERCARRIED CARGO.

(*See Report*, 1924, *Vol. I, page* 317.)

In February 1927 a member inquired whether the Chamber had any ruling in connection with the following matter. The

member stated that during 1926 they placed an order with a New York house for shipment of piece-goods, which were shipped in terms of the contract. After discharge they found that eight bales of the consignment had been on-carried and the packages had not been traced though the steamer obtained clearance from Bombay at the end of September 1926. They further stated that if the packages were traced and returned they would show a loss of about 20 per cent. on the current market value as against 10 per cent. if they had not been on-carried. Their buyers had informed them that they (buyers) would not accept the goods at the original invoice price if the goods did arrive. The bill of lading contained a clause to the effect that the ship was not liable for any costs or damages in respect of on-carried cargo beyond returning same to the correct port of discharge. The goods were purchased on *c.i.f.* terms and sold to the dealer on the usual F.B.H. terms for piece-goods. The suppliers declined all responsibility as they considered they had fulfilled their part of the contract by effecting shipment in time.

The member asked for the opinion of the Committee on the following points :—

(1) Whether the dealer was bound to take up the goods at the original invoice price if same were re-forwarded to Bombay ;

(2) If not, who must face the loss caused by the drop in the market ? *i.e.*, suppliers, shipowners or the member firm themselves ;

(3) Is there any time limit in which the ship must return on-carried cargo to the correct port of discharge ? If not, what would be considered a reasonable time in which to do so as four months had already elapsed since the steamer called at Bombay.

The Committee after consulting the Import Sub-Committee replied to the specific questions put by the member as follows :—

(1) In the opinion of the Committee the buyer of goods on F. B. H. terms was not entitled to refuse to accept delivery of the goods

which might have been delayed in course of transit provided that there was no clause to the contrary in the contract.

(2) Whether the dealer paid for the goods or not did not affect the question of the liability as between the member and their suppliers as the member had bought the goods on *c.i.f.* terms.

(3) The Committee were not aware of any recognised time limit within which the ship must return on-carried cargo to the correct port of discharge. As to what could be considered as a reasonable time within which on-carried cargo should be delivered would depend entirely on the special circumstances of the case and would appear to be a matter for settlement between the parties concerned, failing which it should be referred to arbitration.

CUSTOMARY RATE OF LOADING OF COTTON AT BOMBAY.

An enquiry was received from a steamship company in April 1927 as to what was the customary rate of loading of cotton in Bombay. In reply the Committee stated that they were unable to lay down any hard and fast rules in this connection.

NEGOTIABILITY OF DELIVERY TELEGRAMS.

An enquiry was received in October 1927 from a shipping company as to whether it was considered legal or was an established custom in Bombay for a consignee to arrange for the delivery to another party of the goods referred to in a multiple delivery telegram by simply endorsing on the back of his copy of the telegram the words "Please deliver to the order of. . . . . "

After consulting the Import and Shipping and Export Sub-Committees, the Committee in reply stated that as some companies treated delivery telegrams as negotiable instruments while others did not, there was no definite "custom of

the trade " on which the Chamber could base a ruling. The Committee added that the question whether such telegrams could legally be considered as negotiable instruments was a matter in regard to which they suggested that the company might consult their solicitors.

DELIVERY ORDERS.

The Embarkation Commandant, Bombay, in January 1927 asked for a ruling of the Chamber on the following points :—

(*a*) To cover the issue of Delivery Orders, Letters of Guarantee are accepted by Shipping Companies from the Military Department in cases when Bills of Lading cannot be submitted in time to avoid demurrage. Some companies require such Letters of Guarantee to be stamped by the Military Department, others do not. Is it necessary to stamp the letters ?

(*b*) Some Shipping Companies grant Delivery Orders either on a receipted Bill of Lading or Letter of Guarantee submitted by the Military Department before the arrival of the steamers at this port; others will not grant Delivery Orders until the steamers actually arrive. What rule covers this question ?

After consulting the Shipping and Export Sub-Committee, the Committee gave the following replies to the specific questions put by the Embarkation Commandant :—

(*a*) It is the usual practice to obtain Letters of Guarantee on one rupee stamped paper in such cases and generally the counter signature of a Bank is required on the guarantee.

(*b*) There is no rule covering this question. There would appear, however, to be grave objections from the Steamship Agents' point of view to the grant of delivery orders before the arrival of the steamer or in the absence of the ship's manifest, and it is only in exceptional circumstances that this is done and then the delivery order is invariably stamped "subject to safe arrival of the steamer."

STANDARD FORM OF SURVEY REPORT ON IRON AND STEEL MATERIAL.

The London Iron and Steel Exchange asked this Chamber whether surveyors appointed by the Chamber in cases in which surveys were required on iron and steel material, could make use of the London Iron and Steel Exchange survey form. The Exchange mentioned that by an arrangement with Lloyds these forms were used by their surveyors.

In reply the Committee informed the London Iron and Steel Exchange that this Chamber did not undertake surveys of the description covered by their standard form of survey report and added that such surveys were usually undertaken in Bombay by firms of marine surveyors.

LATE SHIPMENT OF PIECE-GOODS.

A member of the Chamber in February 1927 addressed the Committee stating that in the ordinary condition of piece-goods business in Bombay the dealer was permitted to cancel his contract in the event of the goods being shipped late owing to *force majeure*. During the coal strike many importing firms, including themselves, created a special *force majeure* clause covering the late shipment of goods booked during the strike. The firm was, however, informed by their Manchester friends that in addition to this many Manchester shippers had insisted upon dealers waiving their right to cancellation of late shipped goods booked before the strike for shipment during the strike. The Committee were asked if they had any information on this point and whether this was or was not the generally accepted condition and whether in the majority of cases the right of cancellation was waived.

The Committee after consulting the Import Sub-Committee replied that though shippers in some cases attempted to induce dealers to waive their right to cancellation of late shipped goods booked before the recent coal strike, dealers had refused to accept such a condition.

PIECE-GOODS DEALERS IN BOMBAY.

A member in July 1927 drew the attention of the Committee to the fact that certain members of the Bombay Native Piece-goods Merchants' Association were operating both as dealers in the bazaar and as importers. The member apprehended that there was a danger in this practise of the survey rules being abused.

The Committee considered the question in consultation with the Import Sub-Committee and in replying to the member stated that they were of opinion that this was a matter in which the Home shippers should protect themselves when arranging their terms of contract with importing houses.

GRACE DAYS IN THE CASE OF SHIPMENTS OF GLASS PHIALS.

An enquiry was received from an importing house in June 1927, as to what were the usual number of grace days allowed in the Bombay market in the case of shipments of glass phials.

After consulting the Import Sub-Committee, the Committee replied that to the best of their knowledge the grace days usually ran from seven to fifteen days for this class of goods. The Committee added that it was however entirely a matter for arrangement between the parties concerned.

CHARTER PARTY HOLIDAYS—TIME SAVED.

The Committee were asked by a member in March 1927 for their views on the following point:—

Embodied in a Charter Party of a steamer fixed to load from the Continent to Bombay was the following printed clause:—

"Ten running days on demurrage at the rate of. . . . . per day or *pro rata* for any part of a day, payable day by day, to be allowed merchants altogether at ports of loading and discharging.

Owners to pay Charterers despatch money at the rate of . . . . per day or *pro rata* on all time saved."

Whereas in the margin of the Charter Party the following typewritten clause appeared:—

"Charterers to be allowed 20 (twenty) weather working days (Sundays and Holidays excepted) for loading and discharging the cargo. Time shifting ports not to count as laytime and fresh notice to be given at each port."

(Two ports of discharge were concerned.)

The member enquired whether on the reading of these clauses Sundays and Holidays should be counted as time saved when calculating despatch money earned by charterers.

The Committee after consulting the Shipping and Export Sub-Committee replied stating that in their opinion the words "on all time saved" appearing in the clause of the Charter Party in question was in no way qualified by the clause typed in the margin of the Charter Party and that the despatch money should in consequence be paid on *all* time saved, *i.e.*, including the Sundays, and Holidays saved.

CHARTER PARTY HOLIDAYS AT THE SMALLER PORTS.

An enquiry was received from a member in April 1927 in regard to the counting of lay days for steamers discharging

coal at certain Kathiawar ports. The relative clause in the Charter Party laid down *inter alia* that "the holidays which the Chambers of Commerce at Calcutta and port of discharge declare to be working days to count as lay days."

The member stated that the only authority at the port of discharge was the Port Officer who had given certificates that certain days were holidays and fees were charged for permission to work on such days. It was contended by the consignee that these days should not count as lay days. This was disputed by the steamer agents who contended that only Charter Party holidays declared by the Bombay Chamber of Commerce should apply. The member asked whether the Port Authority should be recognised where there was no Chamber of Commerce.

The member further stated that the steamer agents had advanced sums of money by cheque payable in Bombay, for the steamer's disbursements. These cheques, it was stated, could not be negotiated at ports of discharge owing to there being no banks there and consignees had to pay 2 per cent. for discounting hundies to meet expenses. The steamer agents refused to pay the discount charges. The member enquired whether the consignee was entitled to the discount charges.

After consulting the Shipping and Export Sub-Committee, the Committee informed the member that, in reply to the first point raised by them, as there was no Chamber of Commerce at Porebunder Clause 11 of the Charter Party forwarded by them was rendered nugatory and the question of holidays at the port of discharge was therefore one for settlement between the steamer and consignees by negotiation.

In regard to the second point the Committee were of opinion that as the consignee was entitled to be put in funds for the steamer's disbursements at the port of discharge where they

were paid out, he was also entitled to be reimbursed by the steamer for discount charges.

WEIGHMENT OF IMPORTED AMERICAN COTTON.

As a great deal of extra work was thrown on the Chamber's Measurement Department through the staff being called upon to supervise the weighing and sampling of the large quantity of American cotton that was imported into Bombay during the year, the Committee had to engage additional hands. They also found it necessary to raise the fee for weighing and sampling cotton to Rs. 20 per hundred bales or Rs. 10 per hour of the time employed in doing the work, whichever was greater.

BACK BAY RECLAMATION SCHEME.

Reduction of Grant.

(*See Report*, 1926, *Vol.* I, *page* 312.)

The Mears Committee, a reference to which was made in the Report for 1926, recommended the completion of blocks 1, 2, 7 and 8 together with the reclamation by dry filling of blocks 3, 4, 5 & 6. His Excellency the Governor on the other hand in opening the Legislative Council in February 1927 announced that his Government proposed to reclaim by dredged filling the major portion of block 6 together with the small low-lying area immediately in front of block 5 which they estimated could be completed in one season's dredging.

After discussing in some detail the various factors bearing on the situation, and in particular the ever increasing debt charges incurred by this Presidency, the Committee of the Chamber eventually decided that, while at some future time the whole of the reclamation might have to be completed, it

was inadvisable at this stage to proceed further with the work after the completion of blocks 1, 2, 7 and 8 and that unless Government were able to advance very cogent reasons in favour of proceeding with block 6, the Chamber's representatives in the Bombay Legislative Council should oppose any such proposals.

Accordingly, Sir Joseph Kay at a meeting of the Legislative Council held on the 8th March 1927 moved a cut for Rs. 20,27,000 in the provision of Rs. 43,17,000 under the head of Works—Back Bay—*i.e.*, the estimated figure of expenditure for the reclamation of block 6.

The motion for the cut was adopted by the Council by 68 votes against 26.

BOMBAY DEVELOPMENT DEPARTMENT.

Reorganisation.

The Government of Bombay on the 5th January 1927 issued the following press note :—

The appointment of Sir Lawless Hepper, Kt., as Director of Development, was first made by the Government of Bombay, with the approval of the Secretary of State for India, on 8th November 1920, on an agreement of five years which expired on 7th November 1925. Government then offered Sir Lawless Hepper an extension of his appointment for a further period of two years from 8th November 1925. This was accepted by Sir Lawless Hepper, subject to the stipulation that Government should, if possible, release him at the end of the first year. In accordance with these arrangements and at his request, Government have permitted Sir Lawless Hepper to relinquish the appointment of Director of Development on 30th November 1926 and to proceed on leave preparatory to retirement on 1st December 1926. This leave will expire on 6th January 1927, from which date the appointment of the Director of Development will be abolished.

As a temporary arrangement, Government have appointed Mr. K. S. Framji, C.I.E., B.A., L.C.E., F.U.B., who retired from the appointment of Chief Engineer and Joint Secretary to Government, Public Works Department, from the 2nd December 1926, to be Joint Secretary to Government, Development Department, and Chief Engineer, Back Bay Reclamation Scheme, with effect from the same date. Mr. Framji will exercise the powers of a Chief Engineer as prescribed in the Public Works Department Code. The appointment of Chief Engineer, Reclamation Branch, will now be designated Chief Engineer (Executive), Back Bay Reclamation Scheme, and will be continued till the termination of the agreement of the present holder. with the same powers as hitherto.

BACK BAY RECLAMATION SCHEME.

ADVISORY COMMITTEE.

The Government of Bombay on the 27th July 1927 issued the following Resolution :—

" The Governor in Council is pleased to appoint a Committee consisting of the following members to advise Government on all important matters regarding the Back Bay Reclamation Scheme, which are referred to them for their opinion :—

Four representatives, one each to be elected by the Bombay Municipal Corporation, the Bombay Chamber of Commerce, the Indian Merchants' Chamber and the Millowners' Association, Bombay.

J. McClure, Esquire, Chief Engineer, Bombay Port Trust (subject to the approval of the Trustees for the Port of Bombay).

J. W. Mackison, Esquire, C.I.E., Special Engineer, Development Works, Bombay Municipality (subject to the approval of the Bombay Municipal Corporation).

Mr. H. St. C. Smith, Deputy Secretary to Government, Development Department, should be appointed as Secretary to the Committee.

2. The term of office of the members of the Committee should be for three years in the first instance. Orders regarding the chairmanship of the Committee will be issued later.

3. The Committee should advise Government on all important matters regarding the Back Bay Reclamation Scheme which are referred to them for their opinion. The Committee will thus assume the duties hitherto performed in respect of the Back Bay Reclamation Scheme by the old Advisory Committee attached to the Development Directorate.

4. The Chief Engineer, Back Bay Reclamation Scheme, should attend all the meetings of the Committee unless excused by them from attendance. The other officers of the Development Department should attend its meetings, when required by the Committee.

The Government of Bombay asked the Chamber to nominate a representative to serve on the Committee in question and the Committee of the Chamber nominated Sir Leslie Hudson.

Government notified later that they had nominated Sir Leslie Hudson to be Chairman of the Committee.

BACK BAY RECLAMATION SCHEME.

LAY-OUT.

The Government of Bombay on the 30th July issued the following Resolution :—

" The Governor in Council is pleased to appoint a Committee consisting of the following members to consider and report on the proposals of the Consulting Surveyor to Government for the lay-out of blocks 1, 2 and 7 in the Back Bay Reclamation Scheme :—

Chairman.—Dr. S. S. Batliwala, F.C.P.S., L.M. & S., J.P., President, the Municipal Corporation, Bombay.

Members.—Sir Leslie Hudson, Kt., J.P., President, the Chamber of Commerce, Bombay ; Walchand Hirachand, Esquire, J.P., President, the Indian Merchants' Chamber, Bombay ; Hoosenally M. Rahimtoola, Esquire, B.A., M.L.C., J.P., Bombay ; N. D. Kanga, Esquire, c/o Messrs. Contractor, Kanga and Company, Architects, 31, Hummum Street, Fort, Bombay ; C. W. E. Arbuthnot, Esquire, B.E., B.A. (R.U.I.), J.P., Executive Engineer, Presidency Division, Public Works

Department, Bombay; and J. W. Mackison, Esquire, C.I.E., J.P., Special Engineer, Development Works, Bombay Municipality (subject to the approval of the Bombay Municipal Corporation).

Mr. H. St. C. Smith, Deputy Secretary to Government, Development Department, should be appointed as Secretary to the Committee.

2. The terms of reference should be as follows :—

" To consider and report to Government on the proposals of the Consulting Surveyor to Government for the lay-out of blocks 1, 2 and 7 in the Back Bay Reclamation Scheme."

3. The Consulting Surveyor to Government and the officers of the Development Department should attend the meetings of the Committee if their presence is desired."

BOMBAY DEVELOPMENT DEPARTMENT.

SUBURBAN SCHEMES.

The Government of Bombay on the 15th July 1927 issued the following Resolution :—

" The term of office of the two Advisory Committees, one for the City of Bombay and the other for the Bombay Suburban Division, in connection with the Bombay Development Scheme expired on 31st March 1927, while the appointment of Director of Development, who was Chairman of both the Committees, was abolished in January 1927. The most important work of these Committees had latterly been performed by them sitting as a joint special Committee, with one additional member, " to enquire into the activities of the Development Department and to report to Government as to how far, and in what direction such activities should be continued or eliminated." The Special Committee have already submitted their reports on the Bombay City schemes including the Back Bay Reclamation Scheme and the Industrial Housing Scheme. The suburban schemes on which they had not reported when the term of the two Advisory Committees expired, are now for the most part dormant. The Governor in Council considers it desirable, however, that a Special Committee with the same personnel should be reconstituted with the Secretary to Government in the Development Department as Chairman to complete the

enquiry which had been begun regarding the suburban schemes. The personnel of the Committee will, therefore, be as under :—

1.	Mr. R. D. Bell, C.I.E., I.C.S., Secretary to Government, Development Department (*Chairman*).	
2.	Sir Vasantrao Dabholkar, Kt., C.B.E., M.L.C.	Representing the Bombay Municipal Corporation.
3.	Mr. Fazal Ibrahim Rahimtoola, M.L.A.	
4.	Mr. J. T. Burge, F.S.I. (*vice* Mr. R. E. A. Delves) ..	Acting Chief Officer, Improvement Committee of the Board of Trustees for the improvement of the City of Bombay.
5.	Major G. C. Richardson, D.S.O., M.C.	Chamber of Commerce, Bombay.
6.	Mr. Jehangir Bomanji Petit ..	Millowners' Association, Bombay.
7.	Mr. Manu Subedar	Indian Merchants' Chamber, Bombay.
8.	Mr. L. U. Mongini	Bombay Presidency Trades Association, Bombay.
9.	Mr. W. H. Neilson, O.B.E. ..	Bombay Port Trust.
10.	Mr. Sitaram Keshav Bole, M.L.C.	Nominated by Government to represent working classes in Bombay City.
11.	Mr. Joseph Baptista	
12.	Mr. A. N. Surve	Appointed as per Government Resolution No. S. D. 9, dated the 5th January 1925.
13.	Mr. Ig. D'Monte	Bandra Municipality
14.	Mr. D. D. Rodrigues	Kurla Municipality.
15.	Mr. C. I. Hansoti	Ghatkopar-Kirol Municipality.
16.	Mr. Janmejay Chhabildas ..	Notified Area Committees.

2. The thanks of Government should be conveyed to the members of the special Advisory Committee for their services in preparing the

reports on the Bombay City Schemes including the Back Bay Reclamation and Industrial Housing Scheme.

Subsequently Major Richardson applied for two months' leave of absence and the Committee of the Chamber nominated Mr. Ellis Reid to serve during his absence.

BOMBAY DEVELOPMENT DEPARTMENT.

Industrial Housing Scheme.

(*See Report*, 1926, *Vol. I, page* 324.)

In February 1927 the Government of Bombay published the report of the Special Advisory Committee of the Development Department on the Industrial Housing Scheme and intimated that they reserved their opinion on it until there had been time fully to examine the various recommendations made in it. In a Press Note, dated 17th September 1927, Government stated that they had considered and in some cases finally dealt with the recommendations and suggestions made in the report and published the following summary of their conclusions and decisions for general information.

Reduction of rents.—In paragraph 13 of their report, the Committee recorded the opinion that measures should be taken to make possible a further reduction of rents for ordinary tenants. The scale of rents in force at the time the Committee submitted their report was as follows:—

	Ground, first and second floors.	Third floor.
	Rs. a. p.	Rs. a. p.
DeLisle Road ..	9 8 0	9 0 0
Naigaum	8 8 0	8 0 0
Sewri	7 0 0	6 8 0
Worli	6 0 0	5 8 0

Subsequent to the receipt of the report, Government reduced rents at Naigaum to Rs. 7 per room on all floors and at Worli to Rs. 5 per room on all floors with effect from the 1st of April 1927. The effect of these reductions was that tenants at Naigaum increased from 1,504 in the beginning of April to 2,251 in the middle of August and at Worli from 1,855 to 2,985 in the same period. At the date of the reduction of rents at Naigaum and Worli tenants were increasing in numbers at DeLisle Road and Sewri and it was, therefore, not considered necessary to reduce rents in these localities.

Leasing of Chawls to employers of labour.—In paragraph 13 of their report, the Committee recommended that an effort should be made to lease blocks of chawls on maintenance leases to large employers of labour like the railways. In April 1927 Government announced that they had sanctioned a proposal that chawls should be let *en bloc* at reduced rents to large employers of labour, to societies, institutions and similar organisations or bodies, and to private individuals acting on behalf of any community or section of the public. The following scale of rents (which included charges for maintenance and repairs, sweepers and sanitary stores), *plus* municipal taxes extra, were fixed for whole chawls, with effect from 1st April 1927 :—

Chawl area.	Annual rent per chawl.	Annual Municipal taxes.	Total rent per annum per chawl.
	Rs.	Rs.	Rs.
Worli	3,340	522	3,862
Naigaum	4,740	738	5,478
DeLisle Road ..	6,400	998	7,398

These rents it was stated were equivalent to an inclusive rent of about Rs. 4, Rs. 5-11-0 and Rs. 7-11-0 per room per

month at Worli, Naigaum and DeLisle Road, respectively. In fixing them a deduction had been made from the usual rents on account of vacancies, bad debts and the cost of rent collection. Under these arrangements, five chawls was let *en bloc* at Worli to the B. B. & C. I. Railway; at Naigaum one chawl was let for the use of the G. I. P. Railway police; another was leased to the Municipal Corporation of Bombay for housing the menial staff of the King Edward Memorial Hospital and a third was reserved for Custom's peons. Negotiations had been carried on for leasing other chawls but the main obstacle in the way of their successful conclusion was the difficulty employers found in inducing their employees to occupy the accommodation offered to them.

Police protection at Worli.—In paragraph 12 of their report, the Committee recommended that Government should proceed without delay with the police accommodation scheme at Worli, for which they had obtained a plot from the City Improvement Trust, which was subsequently surrendered. As the City Police were not fully housed, the police accommodation scheme at Worli was not meantime required, but arrangements for adequate police protection were being made by providing two police chowkies in this area.

Communications at Worli.—In paragraph 12 of their report, the Committee stated that communications with Worli required to be improved by an extension of the tramway system from Jacob's Circle *via* Haines Road and the new overbridge at Mahalaxmi. This matter it was stated was receiving attention. It was hoped that the overbridge would be completed early in the course of the year 1928.

Storm-water drain at Worli.—In paragraph 15 of their report, the Committee stated that the proximity of the so-called storm-water drain, which was really an open sewer, to the east of the Worli chawls, constituted a serious nuisance

and they urged that very early steps should be taken to improve matters. This recommendation it was stated was receiving attention.

Town duty on raw cotton.—In paragraph 14 of their report, the Committee stated that they were apprehensive of the effect which the cotton cess was having on the trade of Bombay including the mill-industry, and suggested that an investigation of these effects should be made by a competent and representative committee. So far as the mill-industry was concerned, the correctness of the Committee's apprehensions and its bearing on the claim for a reduction or abolition of the duty were matters for a detailed investigation by the Indian Tariff Board (Cotton Textile Industry Enquiry), and the recommendation of this Board in paragraph 66 of their report was under the consideration of Government.

Letting of Chawls on contract.—In paragraph 16 of their report, the Committee advocated letting out of a certain number of chawls on the contract system. This it was considered was possible under the wide terms on which chawls were offered *en bloc* to employers of labour, to societies, institutions and similar organisations or bodies, and to private individuals acting on behalf of any community or section of the public.

Construction of further Chawls.—In paragraph 19 of their report, the Committee recognised that housing conditions in Bombay were to some extent artificial, and that a return to normal conditions of supply and demand might cause a change in the outlook. In view, however, of the annual loss being incurred on the chawls already built, they agreed with Government that the construction of further chawls should not be undertaken. It was pointed out that the position in this respect remained unchanged.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Dapuri Workshops.

(*See Reports* 1925, *Vol. I, page* 314 ; 1926, *Vol. I, page* 328.)

As was noted in the Chamber's report for 1926 the following questions were put on behalf of the Chamber at the July session of the Bombay Legislative Council by Mr. (now Sir) Joseph Kay, the Chamber's representative :—

Will Government be pleased :—

(*a*) to state whether it is a fact that the activities of the Government Central Workshops, Dapuri, have been extended so considerably that they can now compete with private enterprise ;

(*b*) to state whether it is a fact that the authorities at Dapuri do not restrict themselves to executing orders on Government account and are prepared to do work for the general public, particularly during the slack season ;

(*c*) to give a list of jobs done or work supplied during the last two years to private firms and others outside Government departments ;

(*d*) to state on what basis over actual cost selling rates are established when quoting prices for work to other than Government departments ;

(*e*) to give figures of income and expenditure of the establishment for the past five years.

The following are the specific answers given by Government to the questions :—

(*a*) The activities of the Central Workshops, Dapuri, have not been extended beyond what are necessary to fulfil economically the demands of Government Departments.

(*b*) Work is done for any customers, usually for break-down to plant but to a very small extent. Orders from private customers (in most cases commercial firms and public utility companies), amounted only to 2·6 per cent. and 5·2 per cent. of the total outturn of the Workshops during the last two years.

(*c*) The list of work done for private firms and other outside Government Departments is given in the attached statement.*

(*d*) The selling rates are fixed at 8 per cent. over the actual cost. The former are worked out as under :—

(*i*) Cost of materials.

(*ii*) Cost of labour.

(*iii*) Miscellaneous charges.

(*iv*) Overhead charges to cover cost of establishment.

(*e*) The income from the sale of manufactured articles for the past 5 years is given below :—

	Rs.	a.	p.
1921-22	1,52,203	1	1
1922-23	1,79,253	3	11
1923-24	2,13,050	4	6
1924-25	2,87,247	13	1
1925-26	2,93,365	3	1

The expenditure on the establishment which includes the salary of the Works Manager, all foremen, the Accountant and the salaries of all the office staff debited to the Workshops, for the past five years is given below :—

	Rs.
1921-22	24,965
1922-23	29,353
1923-24	21,764
1924-25	22,084
1925-26	22,339

* Not printed.

At a later date, in replying to the Chamber's letter on the question, the Government of Bombay stated that it was certainly true that certain Bombay firms were able to manufacture sluice gates, crushing machinery, etc., but past experience showed that their prices were generally high and that delivery was frequently very much delayed. The establishment of the Government Workshops at Dapuri had reduced the time of manufacture of such plant and had lowered prices.

Government also stated that the concession given to the Dapuri Workshops by instructing local officers to place orders with the Workshops, provided the Dapuri quotations were not more than 10 per cent. higher than those of other competitors, had seldom been made use of in practice. Government added that the question of withdrawing this concession was under their consideration.

In regard to work undertaken for outside customers, Government stated that this was done only to a small extent, mostly for commercial firms or public utility companies, and had largely consisted of emergent work such as breakdowns to plant and machinery, which could not have been carried out locally except at Dapuri. The value of such orders amounted only to 2·6 per cent. and 5·2 per cent. of the total turnover of the Workshops during 1924-25 and 1925-26 respectively. This very small volume of work could not, in the opinion of Government, damage the interests of firms in Bombay to any appreciable extent, and it was greatly to the advantage of the owners of the machinery that it should be carried out at Dapuri.

Regarding the reference to the increase in the number of apprentices, Government stated that this was merely a natural expansion of the successful training work which had been carried out, and did not betoken or entail any increase in

the activities of the Workshops. The figures showing actual receipts and expenditure on the Workshops since they were completed and started regular work were as follows :—

Year.	Revenue realised from sales of manufacture.	Expenditure on the Workshops.
	Rs.	Rs.
1923-24	3,03,469	3,12,351
1924-25	3,31,483	3,19,046
1925-26	3,89,316	3,71,830

The Committee decided to let the question drop for a year but they have continued to watch the position closely in the meantime.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Jail Labour.

(*See Report* 1923, *Vol. I, page* 17; 1924, *Vol. I, page* 58; 1925, *Vol. I, page* 311; 1926, *Vol. I, page* 325.)

The Associated Chambers of Commerce of India and Ceylon towards the end of July 1927 forwarded to the Chamber a copy of a letter that had been received from the Government of India in regard to the following resolution that was adopted at the Annual General Meeting of the Association in December 1926 :—

" This Association observes with the greatest concern that, notwithstanding the fact that it is the declared policy of the Government of India to discourage State competition with private enterprise in industry, such competition still continues and is likely to be extended."

The Government of India stated that from the report of the discussions which preceded the adoption of the resolution

it was observed that instances of Government competition with private enterprise were alleged in respect of :—

(1) Jail labour in Bombay ;
(2) Public Works Department's Central Workshop at Amritsar ;
(3) Workshops of the United Provinces Agricultural Department ;
(4) Kerala Soap Factory, Madras ;
(5) Railway Workshops ;
(6) Harness and Saddlery Factory and the Army Clothing Factories.

As regards items (1) to (4), the Government of India drew attention to a previous communication in which they had suggested that in cases where the Association desired to make any representation in respect of any factory or institution under provincial control such representation might be addressed to the Government of the Province concerned.

The Government of India stated that the position of the Railway Workshops (item 5) was fully dealt with by the Hon'ble Sir Charles Innes in his speech at the meeting and the Government of India had nothing to add to what he then stated.

As regards the last item, Government pointed out that the main reasons which rendered it necessary for Government to maintain Ordnance Factories in India were explained in a previous letter and that those reasons applied equally in the case of the Harness and Saddlery Factory and the Army Clothing Factories. In the matter of military stores the Army required not only durability and uniformity of standard but the certainty of immediate expansion of supply on mobilization to meet war-time requirements. The question of the discontinuance of the manufacture of any particular kind of military stores in a Government factory could be

considered only if there existed a general demand for that item from the private trade of such a size that firms in India could not only meet Army orders in peace time up to the requisite standard but secure from the private trade a sufficiency of orders to keep an excess plant and staff over the needs of the Army in peace time fully employed. Government stated that there was no private trade in India catering for the supply of harness and saddlery up to the high standard necessary for the Army. Endeavours had been made by the military authorities during the last few years, to improve this position, but hitherto without success. Orders for leather articles were placed with a large firm in India and in spite of their best endeavours and in spite of their having received a great deal of assistance from the inspection staff of the Army they failed to achieve the requisite standard. Again, a portion of the Army's leather requirements was placed on open tender as an experiment, and no quotations could be obtained except from one firm who quoted a rate appreciably higher than that of the Harness and Saddlery Factory.

In regard to clothing the circumstances were generally the same as for leather articles. Uniformity of shade, material and work was essential and for this purpose two factories were maintained, *viz.*, one at Shahjahanpur and the other at Madras. The Shahjahanpur Factory, mainly a manufacturing establishment, was maintained in order to ensure the most economical use of the modern equipment without increasing the cost of output and to set a standard of practical work under Indian conditions which might be followed by contractors. The factory at Madras had been definitely turned into a contract factory with a small manufacturing establishment to regulate prices. The Military authorities would be glad to adopt more contract work in the Shahjahanpur Factory provided suitable contractors were available

in Northern India ; but excepting in one or two cases reliable contractors had so far not been forthcoming.

The Associated Chambers enquired whether any of the Chambers concerned had taken action in regard to subjects (1) to (4) referred to above. The Association also enquired whether, in the opinion of members, any useful action could for the time being be taken by the Association with regard to the matter.

The Committee in reply pointed out that the only item among those referred to by the Government of India that affected Bombay was No. 1 (Jail labour in Bombay). The Committee stated that no further action had been taken by this Chamber in regard to this question as representations had already been made to the Government of Bombay previous to the holding of the last Annual General Meeting of the Associated Chambers and the Chamber was awaiting the publication of the report of the Committee that was appointed by the Government of Bombay last year to examine the position of the jail industries in this province, with special reference to a proposal to instal power-driven machinery in one of the jails.

The Committee added that they felt that no further useful action could be taken by the Association at the present juncture.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Chemical Analyser to Government.

(*See Reports* 1925, *Vol. I, page* 315 ; 1926, *Vol. I, page* 331.)

It was noted in the Chamber's Report for 1926 that the Committee submitted to Government a scale of charges for certain representative analyses and added that they considered that these rates should be regarded

as the minimum which should be charged by the Chemical Analyser or his assistants.

In February 1927, the Government of Bombay forwarded to the Chamber a copy of a table prepared by the Surgeon-General with the Government of Bombay, showing the rates of fees charged at the moment for private analytical work done at the laboratory of the Chemical Analyser to Government, Bombay, and those proposed by the Surgeon-General to be levied in future. Government requested the views of the Chamber as to the suitability of the latter rates.

Later the Government of Bombay forwarded a fresh table prepared by the Surgeon-General in which, it was pointed out, the scale of fees had been revised and raised wherever possible. Government asked for the views of the Committee as to the suitability of these revised rates.

After consulting members interested and comparing the proposed fees with those charged in Calcutta and Madras by private and Government Analysts the Committee, in conveying to the Government of Bombay their appreciation of the latter's courtesy in endeavouring to meet the wishes of the commercial community in this connection, stated that they felt that the fees proposed to be charged by the Assistant Chemical Analysers were in many cases still very much below the charges at which local analysts were able to do similar work and that in consequence these firms still pressed their complaint of Government competition with private enterprise.

DIVERSION OF TRADE FROM BOMBAY.

(*See Reports*, 1925, *Vol. I*, *page* 157 ; 1926, *Vol. I*, *page* 170.)

The question of the diversion of trade from Bombay to Kathiawar ports has arisen in an acute form since the imposition of a high protective tariff in 1919-20. The articles that were chiefly affected were those on which the duty was

highest, *e.g.*, sugar, silk and matches. To give two instances. In 1924-25 Porebunder imported silk to the value of Rs. 2,700 whilst in 1925-26 this had risen to Rs. 65,695 ; Nawanagar in the year 1921-22 imported 6,220 cwts. of sugar valued at Rs. 1,56,757 whilst in 1925-26 the figure had increased to 465,553 cwts. valued at Rs. 49,29,741.

The diversion of trade from Bombay took two forms : (*a*) transhipment in Bombay harbour ; (*b*) direct shipment from abroad to the Kathiawar States.

(*a*) It was felt that this could be met by withdrawing the privilege of duty-free transhipment granted under Section 128 of the Sea Customs Act as was done for a few months in 1923. On March 10th, 1927, Sir Basil Blackett announced in the Legislative Assembly that the Government of India intended taking immediate action to stop transhipment from the 1st April and that other steps were contemplated in the near future. Subsequently Government went back on their decision in response to representations from the States concerned and even what Sir Basil described as the " comparatively unimportant preliminary step" was postponed.

(*b*) Several British and foreign steamship lines started direct services from the Continent to the port of Bedi Bunder and to Port Okha.

In 1917 the Government of India decided to remove the Viramgaum Customs line provided the States undertook to collect Customs duties not lower than those enforced simultaneously at ports in British India. It was alleged however that rebates of duty had been granted to attract trade, and it appeared to the Committee that even though the letter of the agreement might be observed there seemed no doubt that such handsome concessions of all kinds, financed out of the Customs revenue, were granted by the ports that importers were enabled to market their goods at Ahmedabad, Delhi and other

upcountry centres at prices considerably below the rate at which the articles could be landed in Bombay. The concessions took the form of free warehousing, free insurance and minimum railway rates, irrespective of class for all traffic. The Committee felt that while Bombay was perfectly prepared to meet legitimate competition from other ports it was not right that the Indian States should have a free hand to utilise their Customs duty for the purpose of subsidising their ports and railways and granting concessions in respect of consignments for destinations in British India. Further the heavy loss of Customs revenue to the Government of India which it was estimated amounted to as much as a crore of rupees, must be recovered from some other source and it was only logical to assume that this would entail increased taxation affecting not only the population of Bombay but the whole of British India. The remedy appeared to be either (*a*) the reinstitution of the Viramgaum line, or (*b*) the administration of the Customs in the ports of the Indian States by Imperial Customs Officers.

During the year 1926 and the early part of 1927 this Chamber addressed no fewer than five representations to the Government of India on this subject, the Upper India Chamber protested on behalf of the Indian sugar industry, the Indian Merchants' Chamber urged the Government to appoint an authoritative Committee to suggest means for preventing the deflection of trade from existing channels, and other trade associations and the Bombay Port Trust also entered vigorous protests. This Chamber again in March 1927 supported a proposal that the Associated Chambers of Commerce of India and Ceylon should also make a representation to the Government of India on the subject. The Association quoted figures to prove quite clearly that the fiscal interests, as well as the trading interests of

British India, were suffering, and they recalled references to the question in the Legislature. It was a matter of satisfaction that shortly thereafter the Government of India, in the Department of Commerce, took action and declared the territory of the Indian States in Kathiawar to be foreign territory for the purposes of Section 5 of the Indian Tariff Act, and directed that customs duty at the prescribed rates should be leviable on articles imported by land from them.

The following is the text of the Notification issued by the Government of India :—

No. 296-T (7), dated Simla, the 4th July 1927.

In exercise of the powers conferred by Section 5 of the Indian Tariff Act, 1894 (VIII of 1894), the Governor-General in Council is pleased to declare the territory of Indian States in Kathiawar, hereinafter referred to as ' the said territory ', to be foreign territory for the purposes of the said section, and to direct that a duty of customs at the rate prescribed by or under the said Act in respect of any article, when imported into a port in British India shall be leviable on any such article when imported by land from the said territory.

Provided that such duty shall not be leviable on—

(*a*) any article which is proved to the satisfaction of the officer of land customs to have been imported by sea into the Port of Bhavnagar, and to have been cleared there on payment of duty at the same rate as is prescribed by or under the said Act for a similar article imported into any port to which the said Act applies ; or

(*b*) any article which is proved to the satisfaction of such officer to have been produced in the said territory.

The following notification was issued by the Revenue Department of the Government of Bombay on the 5th July 1927 :—

No. 9295/24.—In exercise of the powers conferred by Section 4 of the Bombay Land Customs Act, 1857 (XXIX of 1857), the Governor in Council is pleased to establish Customs Stations at the undermentioned places for the levy of duties of Customs on goods exported by

land from British India to the Indian States of Kathiawar or imported by land from the Indian States of Kathiawar into British India, namely—

(1) Viramgam Custom House.
(2) Ranpur Naka.
(3) Kundli Naka.
(4) Salingpur Naka.
(5) Dhandhuka Custom House.

Nothing in this notification in so far as it relates to the levy of duties of Customs shall be held to apply (1) to goods imported at the Port of Bhaynagar and (2) to goods which are the produce of Kathiawar.

No. 9295 (*a*)/24.—In exercise of the powers conferred by Section 5 of the Bombay Land Customs Act, 1857 (XXIX of 1857), the Governor in Council is pleased to appoint the following officers for the control and supervision of the collection and management of the Customs payable under the said Act within their respective jurisdiction, namely :—

(1) The Central Board of Revenue to be the Commissioner of Customs.
(2) The Collector of Salt Revenue to be the Deputy Commissioner of Customs.
(3) The Assistant Collector of Salt Revenue, Northern Frontier, to be the Assistant Commissioner of Customs.
(4) All Inspectors of Customs on the Northern Frontier, the Customs Manager, Senior Customs Inspector, and Customs Inspectors, Viramgam, the Assistant Customs Manager, Dhandhuka, and all Nakedars in charge of Land Customs Stations established under Section 4 of the said Act, to be the Land Customs Officers.

PUBLIC HOLIDAYS.

Tercentenary of the birth of Shivaji.

The Government of Bombay, on the 26th April 1927, asked for the views of the Chamber on a proposal to declare the 3rd May 1927 as a holiday under the Negotiable Instruments Act on account of the celebration in connection with the tercentenary of the birth of Shivaji. The Committee

in reply stated that they had consistently protested against the extension of the already long list of public holidays observed in this Presidency as they were of opinion that these holidays interfered with the work of the Port and were detrimental to its reputation as a business centre. In the particular case under reference the Committee considered that there was absolutely no excuse either on religious or business grounds for the 3rd May to be declared a public holiday under the Negotiable Instruments Act, especially at the short notice that was given, and they therefore very strongly opposed the proposal.

The Government of Bombay, however, on the 30th April, issued a notification declaring the 3rd May to be a public holiday.

INDIAN CINEMATOGRAPH COMMITTEE.

The Home Department of the Government of India in a Resolution, dated 6th October 1927, stated that the question of the adequacy of the censorship exercised over cinematograph films in India had been attracting for some time past increasing public attention and had more than once been brought to the notice of the Government of India by resolutions in the Indian Legislature. The Government of India came to the conclusion that the subject was one of sufficient importance and complexity to demand a thorough enquiry by a special Committee, which would take evidence and obtain opinions from all parts of India. At the same time the question had been raised by a resolution of the Imperial Conference of 1926 whether the various parts of the Empire could take any steps to encourage the exhibition of Empire films. As all Governments of the Empire had been invited to consider this question, it appeared to the Government of India that it would be

appropriate that it should be examined by the proposed Committee. This extension of the scope of the Committee's enquiry would also enable it to address itself to a question which might have a far-reaching influence on the development of the cinematograph in India, namely, the possibility of encouraging the production and exhibition of Indian films.

A resolution embodying these proposals was moved on behalf of Government during the autumn session in both Houses of the Legislature. The resolution was passed without dissent in the Council of State, while in the Legislative Assembly the discussion was adjourned on the understanding that Government would be free to proceed with their proposals.

Accordingly the Governor-General in Council decided to appoint a Committee. The terms of reference were as follows :—

(1) to examine the organization and the principles and methods of the censorship of cinematograph films in India;

(2) to survey the organization for the exhibition of cinematograph films and the film producing industry in India;

(3) to consider whether it was desirable that steps should be taken to encourage the exhibition of films produced within the British Empire generally and the production and exhibition of Indian films in particular and to make recommendations.

The Committee was composed as follows :—

Chairman.

Dewan Bahadur T. Rangachariar, C.I.E., Vakil, High Court, Madras.

Members.

The Honourable Khan Bahadur Sir Ebrahim Haroon Jaffer, Kt.

Colonel J. D. Crawford, D.S.O., M.C., M.L.A.

Mr. K. C. Neogy, M.L.A., Vakil, High Court, Calcutta.

Mr. A. M. Green, I.C.S., Collector of Customs and Member of Bombay Board of Film Censors.

Mr. J. Coatman, M.L.A., Director of Public Information.

Mr. G. G. Hooper, M.C., I.C.S., was appointed as Secretary to the Committee.

The Government of Bombay in October 1927 forwarded to the Chamber a copy of the Questionnaire issued by the Indian Cinematograph Committee and requested that a representative of the Chamber might be nominated to give oral evidence before the Committee.

The Committee of the Chamber informed the Government of Bombay that no members of the Chamber were interested in the cinema industry or in the production of films and they were unable to obtain any expert opinion to lay before the Committee. The Committee did not therefore submit replies to the questionnaire nor did they depute a representative to give oral evidence. They were, however, strongly of opinion that an increased use of the cinema should be made by Government and other agencies for educational purposes in schools and for adult education in agriculture, public health, etc. The Committee drew the attention of Government to their evidence before the Royal Commission on agriculture where they suggested that Government should provide a cinematograph outfit and show agricultural machinery working under Indian conditions and that an officer having a wide knowledge of the problems presented by irrigation, tillage, etc., in different parts of India should accompany the cinematograph and lecture to the farmers.

LONDON CHAMBER OF COMMERCE TRAVEL ORGANIZATION SECTION.

The London Chamber of Commerce in May 1927 informed this Chamber that it had established a Travel Organization

Section with the object of promoting and encouraging travel both to and from Great Britain and for the purpose of dealing with all questions which affected the interests of firms or organizations engaged in the travel industry. A Standing Committee was formed consisting of representatives of shipping, railways, tourist agencies, road transport, air lines and hotels. The London Chamber asked this Chamber to advise it whenever any delegations proposed to leave this country for a tour in Great Britain, when the Section would be pleased to give them assistance and information as to available tours, etc., and to obtain special facilities. The London Chamber of Commerce also enquired whether there were difficulties or inconveniences experienced by individual members of this Chamber when travelling to and from England which might be removed by co-operative action.

In reply the Committee stated that they would be pleased to take advantage of the London Chamber's kind offer of assistance should any delegation from this Chamber proceed to England at any time.

LONDON CHAMBER OF COMMERCE JOURNAL.

The London Chamber of Commerce in February 1927 drew the attention of this Chamber to the proceedings of the Tenth Congress of Chambers of Commerce of the British Empire, held in London in 1925, when more than one speaker referred to the good work which *The Chamber of Commerce Journal* was doing for the promotion of Inter-imperial trade.

The London Chamber stated that this feature of the *Journal's* operations was being extended and developed as far as circumstances permitted. The *Journal* which was issued weekly, published regular monthly reports from its own

correspondents in the Dominions dealing with the progress of such Dominions and their trade with the mother country, while the Editor was always glad to hear from others in any part of the Empire who had anything of interest to communicate on these lines. Another well-known feature of the *Journal* was that published each July, entitled "Trade Products of the British Empire" which demonstrated the progress achieved in developing the resources of the Empire in foodstuffs and raw materials generally.

In view of the foregoing it was suggested that the *Chamber of Commerce Journal* should allow the Federated Chambers of Commerce of the British Empire to utilise its pages for the purpose of giving publicity to British products.

The suggestion was duly considered and it was proposed that the members of the Federation should be communicated with and the following resolution put to them for their approval or otherwise :—

"That a Special Number of the *Chamber of Commerce Journal* be published in July 1927, under the title 'Inter-Imperial Trade Number.' Each member of the Federation to be invited to contribute an article of about two thousand words in length dealing with the trade and products of the particular town or country.". Owing to the heavy cost of production in connection with this particular number it was further resolved that "members should be asked to guarantee at least two pages of advertisements from the members of their Chamber, the charge for which should be fixed at £18 per page, half and quarter pages *pro rata*."

It was stated that no effort would be spared to bring the number to the notice of the business community throughout the markets of the world.

In view of the importance of this publication, the London Chamber expressed a hope that it would be fully representative of the British Empire and that all the members of the Federation will support it on the lines indicated above.

The Committee of this Chamber agreed to co-operate in the matter and an article relating to the trade and products of Bombay was subsequently submitted to the London Chamber for inclusion in the special number of the *Journal*. For purposes of record the article is reprinted in Volume II.

HISTORY OF THE BOMBAY CHAMBER OF COMMERCE.

A brief history of the Chamber was drawn up by the Secretary during the year for incorporation in a publication issued in Bombay by the *Indian Textile Journal* on the Bombay Cotton Mill Industry. For purposes of record the item is reprinted in Volume II.

CHAMBER'S CURRENT QUOTATIONS.

Towards the end of November 1927 a member suggested that the following two headings, *viz.*, Belgian No. 2 Bar Iron and Basic Steel in the Current Quotations issued by the Chamber might be altered so that they would read respectively:—

Continental Basic Steel Bars.
Continental Nail Rods.

The Committee after consulting the Import Sub-Committee agreed to the alterations being made.

EMPIRE TRADE STATISTICS.

The Federation of Chambers of Commerce of the British Empire brought to the notice of this Chamber in February

1927, that the Empire Economic Conference, 1923, adopted a resolution recognising the value of uniform Imperial Trade Statistics and recommending the Board of Trade (United Kingdom) to draw up a detailed scheme for submission to the various Governments of the Empire.

In the course of the discussion on the subject at the Imperial Conference, 1926, the representatives of the Board of Trade expressed the opinion, for various reasons, including the lack of comparability of some of the available statistics, that a comprehensive scheme could scarcely be prepared and accepted without considerable delay.

The suggestion was therefore made that progress towards the desired end should be made by stages, and that this could be effected by modifying and expanding future issues of the existing "Abstract for the British Oversea Dominions and Protectorates" prepared by the Board of Trade, as experience might indicate and as figures could be supplied for comparable use.

This suggestion was adopted by the Conference, a Sub-Committee of which made various proposals for improving the Abstract.

The Federation added that the Board of Trade in London were anxious to receive further suggestions and enquired whether this Chamber had any alterations to propose in the existing form of the Abstract, or in the system elsewhere in the Empire which, in the opinion of the Chamber, would be advantageous.

The Committee in reply informed the Federation that they had no observations to offer at the moment in regard to the proposed amendment of the Statistical Abstract.

TRADE IN CULTURED PEARLS.

During the month of December 1927 the Committee received a representation from certain pearl merchants regarding the trade in British India in what was known as cultured pearls, and they were asked to support a proposal to introduce legislation in order to protect the trade in genuine pearls against 'cultured pearls.'

The Committee after carefully considering the question in consultation with members interested in the pearl trade replied stating that they were of opinion that as there was at the moment no unanimity on the subject amongst the pearl merchants themselves it was impossible for the Chamber to support their proposals. The Committee recommended the formation of a Pearl Merchants' Association in Bombay with the object of arriving at a community of ideas in regard to protection, somewhat on the lines of the rules and regulations under which the pearl merchants work in London and Paris. The Committee added that once such a community of ideas was established the Chamber might possibly be in a position to assist the pearl merchants in their endeavours to promote legislation on the subject.

INTERNATIONAL LABOUR CONFERENCE.

(*See Reports*, 1922, *Vol. I, page* 83; 1923, *Vol. I, page* 174; 1924, *Vol. I, page* 152; 1925, *Vol. I, page* 104; 1926, *Vol. I, page* 340.)

Ninth Session, 1926.

At a meeting of the Council of State held on the 20th September 1927, the following two resolutions were moved by the

Secretary to the Government of India, Commerce Department :—

1. "This Council recommends to the Governor-General in Council that the question of the ratification of the Draft Conventions concerning :—

(1) Seamen's Articles of Agreement, and

(2) the Repatriation of Seamen,

adopted by the General Conference of the International Labour Organisation of the League of Nations at its Ninth Session held at Geneva from the 7th to the 24th June 1926, should be considered at a later date, when the amendments necessary to bring the existing Law into conformity with these Draft Conventions have been further examined in consultation with parties interested.

2. " This Council recommends to the Governor-General in Council that no action be taken on the recommendations concerning :—

(1) the Repatriation of Master and Apprentices, and

(2) the General Principle for the Inspection of the Conditions of Work of Seamen, adopted by the General Conference of the International Labour Organisation of the League of Nations at its Ninth Session held at Geneva from the 7th to the 24th June 1926, until the amendments necessary to bring the existing law into conformity with these recommendations have been further examined in consultation with parties interested."

Copies of the two Draft Conventions and the two Recommendations referred to were placed at the disposal of members interested.

Eleventh Session, 1928.

The following Press Note was issued by the Government of India on the 9th September 1927 :—

" The Government of India have been informed that the eleventh session of the International Labour Conference will be held at Geneva in 1928. The exact date will be notified later. The items on the formal agenda of the session are :—1. Minimum wage-fixing machinery. 2. Prevention of industrial accidents, including accidents due to

coupling on railways. Under the new double discussion procedure which came into operation for the first time at the tenth session of the Conference there will be a final discussion on the first item and a first discussion on the second. The election of the governing body will also take place at this Conference.

The representation of each State should include four delegates, of whom two will be Government representatives, one a representative of employers, and one a representative of labour. The right of nominating all delegates rests with Government but in selecting delegates for employers and labour the Government of India will attach importance to the recommendations made by the organised representative associations of employers and employed.

All suggestions as to nomination of non-Government delegates should reach the Secretary to the Government of India in the Department of Industries and Labour at the earliest possible date, and in any case not later than 1st January 1928, in order to enable Government to make the selections, to report them to the International Labour Office, and to make adequate arrangements for the journey of the delegates. Allowances (on a scale which can be ascertained by application to the Department of Industries and Labour) will be granted by Government to defray the expenses of delegates finally nominated."

The Bombay Millowners' Association subsequently recommended to the Government of India that Sir Ness Wadia, K.B.E., C.I.E., be appointed as the Employers' Delegate to the Conference, and this Chamber supported the nomination.

CLAIMS OF BRITISH NATIONALS AGAINST THE GERMAN GOVERNMENT.

The Government of India on the 30th April 1927 published the following notice by the arbitrator appointed under clause 4 of the Annex to Section IV of Part X of the Treaty of Versailles :—

Mr. Helge Klaestad has been appointed Arbitrator under clause 4 of the Annex to Section IV of Part X of the Treaty of Versailles to assess the amount of claims by British nationals growing out of acts committed by the German Government or by any German Authorities

since July 31st, 1914, and before 4th August, 1914, *e.g.*, the detention by the German Authorities of a British ship lying in a German port before war had been declared between Great Britain and Germany.

All such claims preferred by claimants resident in India must be lodged with the Arbitrator at 2, Cavendish Square, London, W. 1., in triplicate before the 30th December, 1927, after which date he will not accept any claim for consideration unless the claimant has, prior to the date of publication of this notice, notified the claim to a British Authority and the Arbitrator is satisfied that the failure to lodge the claim within the prescribed period arose from circumstances for which the claimant cannot justly be held responsible.

EXHIBITIONS AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members :—

1. The International Fair of Lyons, 7th to 29th March, 1927.
2. Royal Society of Arts—Annual competition of Industrial Designs, London, June, 1927.
3. 32nd Chemists' Exhibition, London, 9th to 13th May, 1927.
4. International Poznan Fair, Poland, 1st to 8th May, 1927.
5. Budapest International Fair, 30th April to 9th May, 1927.
6. All-India Agricultural and Industrial Exhibition, Mysore, October, 1927.
7. All-India Exhibition, Madras, December, 1927.
8. British Industries Fair, London and Birmingham, 20th February to 2nd March, 1928.
9. Barcelona International Exhibition, April, 1929.

LIST OF ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1927.

I. Indian Limitation (Amendment).

II. Indian Registration (Amendment).

III. Steel Industry (Protection).

IV. Currency.

V. Indian Finance.

VIII. Sea Customs (Amendment).

IX. Indian Limitation (Second Amendment).

XI. Insolvency (Amendment).

XIV. Indian Merchant Shipping (Amendment).

XVII. Indian Light-house.

XIX. Presidency Towns Insolvency (Amendment).

XX Bamboo Paper Industry (Protection).

XXI. Indian Securities (Amendment).

XXIII. Indian Tarift (Cotton Yarn Amendment).

XXIV. Indian Tariff (Amendment).

XXVIII. Indian Income-tax (Amendment).

COAL

Imports of Coal into Bombay by Sea and Rail.

The following return of the imports of Coal into Bombay by Sea and Rail in the years 1921 to 1927 is printed for the information of members:—

From	1921.	1922.	1923.	1924.	1925.	1926.	1927.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners).	214,389	233,156	84,518	58,489	52,970	4,970	33,474
Do. (Railways) ..	152,142	295,135	9,000	..	..	..	..
Australia (Private Owners)	13,291	12,764	25,963	12,359	8,675	7,033	7,421
Do. (Railways) ..	49,177	5,615	..	..	..	..	..
Japan (Private Owners) ..	18,320	48,154	1,483	2,197	7,090	7,432	5,526
Do. (Railways)	6,050	..	..	..	..	..	..
Africa (Private Owners).	146,228	185,020	294,776	211,639	227,597	122,423	1,45,558
Do. (Railways) ..	248,830	7,440	..	..	..	..	..
Other Ports (Private Owners)	..	..	..	1,237	120	133	320
Do. (Railways)..	..	..	..	..	..	..	..
Calcutta (Private Owners).	432,076	70,462	96,515	209,909	195,779	325,333	355,744
Do. (Railways) ..	53,687	..	..	..	..	..	..
Total—By Sea ..	1,334,190	857,846	512,250	495,860	492,281	467,324	548,043
Total—By Rail ..	413,204	207,421	210,610	186,346	90,746	101,985	123,935
Grand-Total ..	1,747,394	1,065,267	722,860	682,206	582,977	569,309	672,008

WHEAT.

The total area reported for the season 1926-27 was 31,244,000 acres as against 30,471,000 acres the previous year, showing an increase of 773,000 acres or 2 per cent. The total yield of the crop was estimated at 8,948,000 tons. as compared with 8,696,000 tons the previous year or an increase of 252,000 tons or 3 per cent.

The following figures show the Total Acreage and Outturn of Wheat in each official year from 1886-87 to 1926-27:—

Years.	Area (in thousand Acres.)	Outturn (in thousand Tons)
1886-87	26,735	6,391
1887-88	26,855	7,149
1888-89	25,912	6,362
1889-90	24,773	6,123
1890-91	26,576	6,876
1891-92	27,033	6,094
1892-93	27,759	7,649
1893-94	28,717	7,269
1894-95	28,422	6,999
1895-96	24,071	5,380
1896-97	20,580	5,363
1897-98	24,538	7,208
1898-99	25,370	6,838
1899-1900	18,688	5,357
1900-01	23,868	7,094
1901-02	23,446	6,091
1902-03	23,433	7,971
1903-04	28,413	9,641
1904-05	28,470	7,582
1905-06	26,296	8,579
1906-07	28,536	8,159
1907-08	22,806	6,104
1908-09	26,068	7,598
1909-10	28,018	9,591
1910-11	30,490	10,041
1911-12	31,141	9,925
1912-13	29,524	9,715
1913-14	28,475	8,358
1914-15	32,475	10,091
1915-16	30,320	8,652
1916-17	32,940	10,234
1917-18	35,487	9,922
1918-19	23,798	7,508
1919-20	29,949	10,122
1920-21	25,783	6,706
1921-22	28,207	9,830
1922-23	30,844	9,982
1923-24	31,181	9,660
1924-25	31,774	8,866
1925-26	30,471	8,696
1926-27*	31,244	8,948

* Subject to revis

Estimate of the Wheat Crop of the Season of 1926-27. Share of each Province and State of Area and yield for 1925-26 and 1926-27.

000's omitted

Provinces and States.	Area			Yield.			Increase or Decrease in the Current Year over.				Yield per Acre.	
							Area.		Yield.			
	Current Year 1926-27	Previous Year 1925-26	Average of preceding 5 Years.	Current Year 1926-27	Previous Year 1925-26	Average of preceding 5 Years	Previous Year 1925-26.	Average of Preceding 5 Years	Previous Year 1925-26.	Average of Preceding 5 Years	1926-27.	1925-26.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Per cent.	Per cent.	Per cent.	Per cent.	lbs.	lbs.
British Provinces.												
Punjab	9,380	9,482	9,097	2,946	2,936	3,005	— 1·1	+ 3·1	+ 0·3	— 2·0	703	693
United Provinces	6,714	6,884	6,976	2,492	2,287	2,535	— 2·5	— 3·8	+ 9·0	— 1·7	831	744
Central Provinces and Berar	3,738	3,524	2,921	785	881	737	+ 6·1	+28·0	—10·9	+ 6·5	470	560
Bombay	1,771	1,501	1,787	318	285	350	+11·3	— 0·9	+11·6	— 9·1	402	425
Bihar and Orissa (¶)	1,186	1,163	1,179	500	427	492	+ 2·0	+ 0·6	+17·1	+ 1·6	944	822
North-West Frontier Province	997	1,096	976	232	268	223	— 9·0	+ 2·2	—13·4	+ 4·0	521	548
Bengal	129	130	122	32	28	27	— 0·8	+ 5·7	+14·3	+ 18·5	556	482
Delhi	49	50	46	16	20	18	— 2·0	+ 6·5	—20·0	— 11·1	731	896
Ajmer-Merwara	22	7	15	8	2	4	+214·3	+46·7	+300·0	+100·0	815	640
Total British Provinces	23,986	23,837	23,119	7,329	7,134	7,391	+ 0·6	+ 3·8	+ 2·8	— 0·8	684	670
Indian States.												
Punjab States	1,246	1,201	1,236	485	446	458	+ 3·7	+ 0·8	+ 8·7	+ 5·9	871	832
United Provinces State (Rampur)	117	107	102	22	27	26	+ 9·3	+14·7	—18·5	— 15·4	421	565
Central Provinces States	106	111	94	17	26	21	— 4·5	+12·8	—34·6	— 19·0	359	524
Bombay States	444	239	372	147	53	109	+85·8	+19·4	+177·4	+ 34·9	741	497
Central India States	1,910	1,852	1,767	362	390	354	+ 3·1	+ 8·1	— 7·2	+ 2·3	425	472
Gwalior State	1,399	1,389	1,312	281	336	348	+ 0·7	+ 6·6	—16·4	— 19·3	450	542
Rajputana States	999	836	945	222	192	221	+19·5	+ 5·7	+15·6	+ 0·4	498	514
Hyderabad State	960	844	630	61	74	50	+13·7	+52·4	—17·6	+ 22·0	142	196
Baroda State	74	52	62	22	18	19	+42·3	+19·4	+22·2	+ 15·8	666	775
Mysore State	3	3	4	(a)	(b)	(b)	..	—25·0	..	..	224	373
Total Indian States	7,258	6,634	6,524	1,619	1,562	1,606	+9·4	+11·3	+ 3·6	+ 0·8	499	527
Grand Total	31,244	30,471	29,643	8,948	8,696	8,997	+2·5	+5·4	+ 2·9	— 0·5	642	639

(¶) Excluding estimates for certain Feudatory States, in Orissa and Chota Nagpur, which report an area of 2,300 acres with a yield of 200 tons for the year 1926-27 as against 2,600 acres and 300 tons for the year 1925-26. (a) About 300 tons. (b) About 500 tons.

The fluctuations in the Total Exports of Wheat from India to Foreign Countries during the last 46 years are shown below :—

(1881-82 to 1926-27).

Years.	Tons.	Rs.	Years.	Tons.	Rs.
1881-82	995,050	8,62,00,618	1905-06	939,523	8,53,43,996
1882-83	709,688	6,08,88,136	1906-07	801,445	7,25,44,650
1883-84	1,050,070	8,89,58,112	1907-08	880,459	8,58,50,350
1884-85	792,494	6,31,60,182	1908 09	109,757	1,34,00,777
1885-86	1,053,446	8,00,53,311	1909-10	1,050,574	12,70,90,884
1886-87	1,113,181	8,62,59,856	1910-11	1,266,150	12,95,82,291
1887-88	676,908	5,56,23,733	1911-12	1,361,166	13,34,84,580
1888-89	880,570	7,52,32,794	1912-13	1,660,163	17,69,37,226
1889-90	690,110	5,79,26,147	1913-14	1,202,205	13,13,33,561
1890-91	716,024	6,04,24,260	1914-15	706,383	8,32,04,161
1891-92	1,515,335	14,38,20,022	1915-16	652,879	8,44,06,594
1892-93	748,672	7,44,03,835	1916-17	748,913	9,15,34,812
1893-94	607,842	5,19,39,850	1917-18	1,454,374	19,00,27,665
1894-95	344,506	2,56,62,468	1918-19	476,103	6,75,30,929
1895-96	500,208	3,91,43,765	1919-20	8,642	20,36,604
1896-97	95,531	83,64,498	1920-21	237,665	4,10,03,185
1897-98	119,630	1,34,11,515	1921-22	80,809	1,46,82,887
1898-99	976,024	9,71,96,877	1922-23	220,194	3,44,02,127
1899-1900	485,204	3,90,94,963	1923-24	636,252	9,11,80,928
1900-01	2,501	3,00,832	1924-25	1,111,691	17,19,49,952
1901-02	366,090	3,25,59,204	1925-26	211,637	3,60,24,737
1902-03	514,607	4,51,53,570	1926-27	175,949	2,71,07,422
1903-04	1,295,565	11,08,89,546			
1904-05	2,150,025	17,90,60,692			

COTTON, 1926-27.

Whilst the final Government acreage figure for the season under report showed a reduction of about 13 per cent. compared with the last season, *i.e.*, 24,976,000 bales against 28,491,000 bales the yield according to the final Government estimate was 20 per cent. below 1925-26 *i.e.*, 4,973,000 bales against 6,250,000 bales.

The reduction in acreage was partly due to adverse weather conditions and partly to lower prices as compared with the boom years when, specially in the Punjab, the increase in acreage from season to season was enormous. The lower yield is due to unfavourable weather during the growing period which specially affected the Punjab, Bengal and the Southern Districts. The Punjab suffered by untimely rains in May and by drought during September. The Southern districts received an insufficient rainfall. The Oomra districts did well both as regards quantity and quality, and the Broach district produced a splendid quality.

Private estimates varied between 55 and 59 lakhs, which include the conventional Domestic consumption figure of 750,000 bales, although it was argued that this figure must have been bigger than in normal years owing to exceptionally low prices which induced the home industry to absorb larger quantities than usual.

The following figures show the movement of cotton through Bombay during the season :

	Bales.
Stocks per 1st September 1926, including Mill stocks	427,284

	Bales.
Arrivals during the year ending 31st August 1927, which include 3,79,120 bales American.	3,165,642
Total ..	3,592,926

Exports during the year ending 31st August 1927 :—

	Bales.
By Sea :—	
Europe	418,192
U. S. A.	726
China	207,502
Japan	1,331,317
Others, including Coast Ports..	26,892
	1,984,629
To Up-country by rail	172,980
Bombay Mill Consumption	9,94,500
	3,152,109
*Estimated carry over on 31st August 1927 ..	440,817
	3,592,926

* E.I.C.A. Ltd. Estimated 445,175 bales

Arrivals into Bombay, 1925-26	3,334,656
,, ,, ,, 1926-27	3,165,642
Difference ..	—169,014

The falling off in arrivals from Sindh Punjab continues, and only 119,098 bales were brought into sight compared with 296,512 bales during last season, *i.e.*, a reduction of 177,414 bales.

Although the Punjab crop was much smaller than in the previous year the reasons mentioned in last year's report accentuated this reduction.

Exports with 1,984,629 bales are 467,318 bales behind the previous year, thus considerably exceeding the deficiency in arrivals. The following table will show the reductions of exports to the various consuming centres :—

	1925–26	1926–27	% + or—
	Bales.	Bales.	Bales.
Europe	551,758	418,192	—24%
Japan	1,486,007	1,331,317	—10½%
China	387,779	207,502	—46½%
U. S. A.	1,450	726	—50%

The reason for this is not far to seek. The disparities alluded to in last year's report were even more glaring during the past year. A record crop produced in America consisted chiefly of lower grade cotton and at a low price level induced spinners in all parts of the world to restrict their purchases of Indian varieties to the absolute minimum. The Continent, which can spin any kind of low cotton, went in for Americans in preference to Indian styles because not only were prices more favourable but America was able to supply low grade cotton whilst India on the other hand produced an exceptionally high grade crop last year.

Cheap American cotton not only proved a very serious competitor to Indian cotton in all consuming centres outside India but successfully invaded the Indian markets. The Imports of American cotton amounted to 379,120 bales of 392 lbs. (actual bales 309,399) as compared with 28,130 bales last

year, (actual bales 22,590) thereby setting up a new record. Generally speaking the spinners were satisfied with their purchases.

Imports of Egyptian cotton amounted to 1,973 bales of 700 lbs.

The Bombay Mill consumption is estimated at 994,500 bales compared with 777,970 bales during 1925-26, an increase of 28 per cent. over the previous year, when a mill strike of 3 months' duration adversely affected consumption. This year's figure represents a more or less normal consumption which unfortunately does not indicate an equally normal business year for the mills, whose condition is more precarious than ever. The decisions of the Tariff Board were published during the year under report but did not find much favour in interested circles. It is not within the scope of this report to enter into detail and it will suffice to mention the main decisions, *viz.*, no bounty to stimulate spinning of higher counts, no increase in Import duty on cotton piece-goods; on the other hand removal of Import duty on machinery and certain other materials for the textile industry.

Price fluctuations during the year were very heavy indeed. The season opened with Rs. 330 April-May Broach, Rs. 266 December-January Bengal, and Rs. 316 December-January Oomra.

The favourable growing conditions in America and consequent expectations of a bumper crop caused a steadily declining market till middle of December. Quotations on the 28th of October stood at Rs. 245 April-May Broach, Rs. 197 December-January Bengal and Rs. 231 December-January Oomra. and the lowest point for Broach and Oomra rates

was reached on the 14th of December when Broach stood at Rs. 239 for April-May, and Oomra Rs. 228 December-January, whilst Bengal showed a firmer tendency with Rs. 204½ December-January,

From that period onward the market slowly but steadily recovered whilst during the latter part of the season unprecedented floods in the Mississippi valley and serious reports about weevil depredation in America led to a continued advance and on the closing day of the season prices stood as follows: Rs. 454 April-May Broach, Rs. 376 December-January Bengal, and Rs. 417 December-January Oomras.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Actual weight converted into Bales of 3½ cwts. each, after allowing 2 per cent. for tare in the case of receipts by rail.) Season ending 31st August in each case :—

Varieties.	1926-27.	1925-26.	1924-25.	1923-24.	1922-23.	1921-22.
	Bales	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	315,441	292,847	297,806	344,284	365,361	358,732
Central India	318,827	386,999	351,654	305,164	316,387	228,760
Barsi Nugger	204,894	225,296	210,032	208,197	219,823	226,534
Hyderabad Gaorani	69,698	74,406	98,333	105,280	130,140	151,307
Berar	578,454	479,843	574,520	653,988	673,101	770,912
Central Provinces	233,578	247,023	259,870	271,537	275,376	269,901
Dhollera	215,377	285,748	316,809	185,142	441,863	318,384
North-West Provinces	59,570	131,256	133,887	123,799	85 804	171,806
Rajputana	66,045	117,015	84,216	91,132	136,664	155,159
Sind Punjab	119,098	296,512	365,478	312,364	277,750	221,511
Broach	241,163	313,681	486,985	310,944	418,650	224,925
Compta Dharwars	142,453	168,007	222,650	188,776	133,527	148,457
Westerns Northerns	75,183	117,182	126,862	93,788	85,957	64,046
Coconada	495	3,302	2,403	2,893	4,199	8,380
Tinnevelly and Cambodia	50,161	68,875	41,369	30,330	47,384	64,264
Persians	5,719	5,627	6,904	9,764	5,737	3,226
Americans	379,120	28,130	9,649	2	1,632	23,058
Egyptians	3,462	638	648	3,718	1,421	2,050
Africans, East	85,988	88,569	74,289	77,932	51,069	78,215
Comilla, Burmah and other Sorts	916	3,700	3,513	879	601	2,890
Total ..	3,165,642	3,334,656	3,667,877	3,319,913	3,672,446	3,492,517

The following table gives the actual clearances of Cotton from Bombay to different Countries during the years ending 31st August from 1921-22 to 1926-27 :—

—	1926-27.	1925-26.	1924-25.	1923-24.	1922-23.	1921-22.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
United Kingdom	27,750	49,248	70,419	151,656	127,912	51,784
France	65,402	118,186	129,371	145,744	116,589	82,003
Belgium	91,504	109,605	133,709	173,717	159,000	170,424
Holland	6,110	7,576	12,135	11,388	5,189	2,420
Norway	....	....	30	168	344	112
Sweden	605	395	510	2,200	1,929	330
Denmark	27	200	28	....	55	55
Germany	72,046	43,459	68,676	95,623	143,924	152,798
Portugal	4	....	156	....	....	100
Spain	21,687	38,574	40,627	105,841	49,492	32,545
Italy	132,601	184,500	256,199	389,886	195,657	122,636
Austria	....	....	895	27,121	50,564	29,237
Switzerland	....	....	....	....	....	....
Fiume	220	....	....	....	....	....
Roumania	....	....	165	....	....	....
Greece	236	15	55	775	800	....
United States of America	726	1,450	9,769	22,923	7,864	2,800
Argentine Republic	....	....	210	50	....	....
China	207,502	387,779	350,294	244,984	377,503	396,244
Japan	1,331,317	1,486,007	1,671,294	1,313,298	1,707,833	1,499,623
Other Foreign Countries	5,408	5,419	6,021	4,950	5,424	4,656
Indian Ports	21,484	19,534	16,708	24,525	39,914	44,678
Total ..	1,984,629	2,451,947	2,767,271	2,714,849	2,989,993	2,592,445

Comparative statement showing the actual clearances of Cotton from Bombay to different Ports during the years 1927 *and* 1926.

To	1927.			1926.			Increase or Decrease.		Percentage.
	Six months ending 30th June.	Six months ending 31st Dec.	Total for 12 months.	Six months ending 30th June.	Six months ending 31st Dec.	Total for 12 months.			
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.		Bales.	
London	110	....	110	....	....	....	+	110	..
Liverpool	15,915	(b) 20,522	36,437	32,624	3,419	36,043	+	394	1·09
Manchester	604	2,553	3,157	2,362	450	2,812	+	345	12·26
Hull	(a) 40	....	40	....	....	....	+	40	..
Marseilles	2,303	1,112	3,415	4,777	1,361	6,138	—	2,723	44·36
Havre	10,073	11,202	21,275	15,798	2,471	18,269	+	3,006	16·45
Dunkirk	36,219	21,055	57,274	70,845	10,483	81,328	—	24,054	29·57
Antwerp	28,932	(c) 25,776	54,708	25,668	12,890	38,558	+	16,150	41·88
Ghent	29,802	32,806	62,608	42,357	14,526	56,783	+	5,825	10·25
Rotterdam	4,079	2,072	6,151	4,060	2,866	6,926	—	775	11·18
Copenhagen	27	110	137	....	....	....	+	137	..
Veijle	....	....	....	200	....	200	—	200	..
Gothenburg	330	110	440	395	110	505	—	65	12·87
Malmoe	110	....	110	....	55	55	+	55	..
Hamburg	45,361	30,082	75,443	16,737	19,278	36,015	+	39,428	109·47
Bremen	2,299	1,720	4,019	951	1,033	1,984	+	2,035	102·57
Pasages	1,095	205	1,300	880	220	1,100	+	200	18·18
Barcelona	16,040	7,071	23,111	25,990	4,001	29,991	—	6,880	22·94
Oporto	....	....	....	....	4	4	—	4	..
Fiume	110	55	165	....	110	110	+	55	50·00
Trieste	32,111	35,782	67,893	35,359	24,994	60,353	+	7,540	12·49
Venice	18,814	13,433	32,247	33,401	12,505	45,906	—	13,659	29·75

To	1927.			1926.			Increase or Decrease.	Percentage.
	Six months ending 30th June.	Six months ending 31st Dec.	Total for 12 months.	Six months ending 30th June.	Six months ending 31st Dec.	Total for 12 months.		
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	
Genoa	27,905	14,545	42,450	39,828	13,724	53,552	— 11,102	20·73
Naples	580	740	1,320	4,702	330	5,032	— 3,712	73·76
Leghorn	....	....	....	800	400	1,200	— 1,200	...
Piraeus	....	150	150	5	6	11	+ 139	..
Salonica	100	....	100	10	....	10	+ 90	..
Syra	30	50	80	....	....	....	+ 80	..
New York	725	10	735	800	....	800	— 65	8·12
Boston	....	15	15	....	1	1	+ 14	..
Portland	....	....	....	200	....	200	— 200	...
Seattle	....	100	100	....	....	....	+ 100	..
Vancouver	....	25	25	....	....	....	+ 25	..
Colombo	3,046	2,707	5,753	2,662	1,094	3,756	+ 1,997	53·16
Mauritius	84	2	86	....	....	....	+ 86	..
Australian Ports	500	50	550	295	100	395	+ 155	39·24
Japanese Ports	1,081,335	269,071	1,350,406	1,005,731	370,978	1,376,709	— 26,303	1·91
Chinese Ports	137,789	37,340	175,129	318,487	58,229	376,716	— 201,587	53·51
Persian Gulf Ports	20	....	20	....	....	....	+ 20	..
Other Foreign Ports	2	....	2	47	13	60	— 58	96·66
Calcutta and Coast Ports	14,628	10,637	25,265	10,633	5,647	16,280	+ 8,985	55·19
Total	1,511,118	541,108	2,052,226	1,696,504	561,298	2,257,802	Net Decrease	205,576 or 9·10 per cent.

N.B.—The totals for each port cannot be taken separately as showing the actual imports of the country to which the said port belongs—for, in some cases, the named port is used as a transhipping port to other countries, as the under-quoted notes will show :—
1927 :—(*a*) For France. (*b*) Including 100 bales for U. S. A. (*c*) Including 913 for Germany and 200 bales for France.

RAINFALL AT BOMBAY, 1843 TO 1927.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1927, is published for the information of members :—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	13·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	5·68	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852 ..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853 ..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854 ..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1 85	..	82·14
1855 ..	..	..	..	..	..	29·18	11·83	3·82	5·29	9·06	..	..	50·16
1856 ..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857 ..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858 ..	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859 ..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863 ..	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865 ..	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866 ..	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869 ..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870 ..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871 ..	2·22	..	..	..	1·25	8·91	9·96	8·05	6·01	0·25	2·97	0·06	40·58
1872 ..	..	..	..	..	0·06	24·43	24·84	9·49	15·89	1·07	..	..	76·48
1873 ..	..	0·05	..	..	0·51	20·36	19·68	23·96	7·77	0·07	..	..	69·70
1874 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875 ..	0·07	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876 ..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877 ..	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	8·36	22·80	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·04	0·02	0·08	0·02	27·54	26·94	3·63	10·08	1·12	0·38	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891 ..	..	..	0·22	..	..	13·99	32·48	9·64	22·53	1·04	..	..	77·20
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·12
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0 01	66·85
1895 ..	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·19

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·3.	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·70	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81·45
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93
1917 ..	..	1·68	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·54
1918 ..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	16·31	31·30	0·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	7·19	43·26	8·72	18·32	..	..	..	77·56
1924 ..	..	..	..	..	..	7·46	16·73	15·43	12·13	0·06	0·38	..	52·19
1925 ..	..	..	.	..	2·76	27·86	8·38	7·71	3·52	0·22	0·37	.	50·82
1926 ..	2.99	..	..	..	0.10	6.19	30.88	22.21	8.98	1.29	..	..	72.64
1927 ..	..	0.04	0.03	..	..	32·52	16.85	6·74	5.33	7·30	5·48	0·09	74·38

RAINFALL OF THE YEAR 1927.

The following table is compiled from the Reports issued by the Meteorologist, Bombay, in order to present, in a condensed form, a definite record of the weather during the South-West Monsoon months of the past year :—

DIVISION.	STATION.	From 1st June to 31st Oct. 1927.		
		Actual.	Average.	Variation.
Baluchistan	Quetta	0.88	1.44	—0.56
Punjab.	Multan	4.95	5.08	—0.13
	Rawalpindi	14.27	23.01	—8.74
	Lahore	10.44	15.10	—4.66
	Hissar	11.96	11.69	+0.27
	Ambala	28.87	24.15	+4.72
	Delhi	17.83	23.04	—5.21
United Provinces	Agra	24.19	24.43	—0.24
	Mainpuri	30.97	24.01	+6.96
	Jhansi	37.60	33.91	+3.69
	Cawnpore	0.12	33.26	—3.14
	Allahabad	36.76	36.36	+0·40

DIVISION	STATION.	From 1st June to 31st Oct. 1927.		
		Actual.	Average.	Variation.
Sind ..	Jacobabad	0.41	2.32	—1·91
	Karachi	6.85	5.90	+0·95
Rajputana.	Bikaner	7.44	9.75	—2·31
	Ajmer	25.36	18.62	+6.74
	Jaipur	14.87	21.98	—7.11
	Kotah	24.63	26.26	—1.63
	Mount Abu	104.44	58.55	+45.89
Kathiawar	Bhuj ..	17.32	13.78	+3.54
	Dwarka	13.09	12.79	+0.30
	Veraval	10.01	18.07	—8.06
	Rajkot	36.17	25.35	+10.82
	Bhavnagar Para	23.65	20.13	+3.52
Gujarat ..	Surat ..	36.15	40.23	—4.08
	Ahmedabad	77.87	27.97	+49.90
	Deesa	42.00	23.75	+19.45
Central India West.	Neemuch	31.22	27.53	+3.69
	Indore	23.00	31.26	—8.20
Central Provinces.	Jubbulpore	45.61	51.28	—5.67
	Saugor ..	37.35	42.02	—4.67
	Hoshangabad	35.93	46.05	—10.12
	Khandwa	29.83	27.72	+2.11
	Akola ..	28.06	28.64	—0.58
	Amraoti	31.93	29.97	+1.96
	Nagpur	49.84	44.79	+5.05
	Chanda	60.51	47.69	+12.82
	Raipur	58.92	46.72	+12.20
Konkan ..	Bombay	68.74	69.03	—0.29
	Ratnagiri	95.92	97.32	—1.42
	Mormugao	70.34	89.93	—19.59
	Karwar	106.58	114.13	—7.55
Bombay Deccan	Malegaon	19.02	20.14	—1.12
	Ahmednagar	18.60	19.48	—0.88
	Poona ..	20.16	24.02	—3.86
	Sholapur	20.92	25.08	—4.16
	Bijapur	11.69	17.17	—5.48
	Belgaum	39.84	43.59	—3.75
Hyderabad	Aurangabad	28.59	24.83	+3.76
	Nizamabad (Indur.)	31.66	36.77	—5.11
	Hyderabad	27.62	27.67	—0.05
Malabar ..	Mangalore	120.56	114.38	+6.18
	Calicut	98.72	97.85	+0.87
	Cochin	82.06	86.37	—4.31
	Trivandrum	37.50	39.59	—2.09
Ceylon ..	Colombo	31.77	35.36	—3.59
Madras (excluding Malabar & Mysore).	Masulipatam	34.31	32.16	+2.15
	Bellary	10.34	15.02	—4.68
	Cuddapah	22.42	23.97	—1.55
	Madras	13.93	27.18	—13.25
	Bangalore	18.45	25.33	—6.88
	Coimbatore	8.40	12.17	—3.77
	Trichinopoly	17.22	18.54	—1.32
	Negapatam	11.35	21.03	—9.68

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
From 18th May 1870 to 30th November 1872	Not recorded	Rs. 52,215	Rs. 36,315	Rs. 15,900	Rs. ..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	..
Year ending 30th Nov. 1874 ..	1,402,379	21,707	18,986	2,721	..
Do. 30th Nov. 1875 ..	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,237
Do. 30th Nov. 1878	1,040,961	20,837	23,287	..	2,450
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880 ..	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,796	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	29,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	..
Do. 31st Dec. 1888	1,659,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	..
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,921	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	..
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,947,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,664,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,292,791	48,673	19,666	29,003	..
Do. 31st Dec. 1905	2,534,599	53,255	21,427	31,828	..
Do. 31st Dec. 1906	2,685,432	54,215	23,516	30,699	..
Do. 31st Dec. 1907	2,976,312	60,171	27,054	33,117	..
Do. 31st Dec. 1908	2,302,349	48,844	29,706	19,138	..
Do. 31st Dec. 1909	2,736,023	57,502	28,310	29,192	..
Do. 31st Dec. 1910	3,163,919	65,853	30,617	35,236	..
Do. 31st Dec. 1911	2,390,016	54,123	34,028	20,095	..
Do. 31st Dec. 1912	2,528,825	55,571	31,953	23,618	..
Do. 31st Dec. 1913	3,127,997	64,049	32,441	31,608	..
Do. 31st Dec. 1914	3,336,685	65,197	36,014	29,183	..
Do. 31st Dec. 1915	3,361,744	73,410	35,002	38,408	..
Do. 31st Dec. 1916	3,409,241	85,407	37,571	47,836	..
Do. 31st Dec. 1917	2,944,353	67,356	41,363	25,996	..
Do. 31st Dec. 1918	1,933,943	73,386	41,640	31,746	..
Do. 31st Dec. 1919	2,910,991	86,189	46,154	40,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	70,146	36,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	70,208	83,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	76,399	83,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	76,939	47,240	..
Do. 31st Dec. 1924	2,365,581	1,16,002	72,034	43,968	..
Do. 31st Dec. 1925	2,111,055	1,09,375	69,703	39,672	..
Do. 31st Dec. 1926	1,785,602	1,08,621	68,203	40,418	..
Do. 31st Dec. 1927	1,573,756	1,33,382	74,855	58,527	..

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1927.

Years.	Nett Bales certified.			Nett Miscellaneous Articles.			Nett Round Logs.			Extra Fees.			Nett Totals.	
	Number of Bales.	Nett Fees.		Number of Packages.	Nett Fees.		Number of Logs.	Nett Fees.		Articles certified.	Amount.		Packages.	Nett Fees.
		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs. a. p.
1913	2,843,348	44,427	5 0	284,618	18,896	6 0	31	15	8 0	..	710	9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437	7 0	236,676	15,872	3 6	13	6	8 0	..	880	12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646	7 0	396,352	25,421	1 9	..	....		..	1,342	9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879	1 0	536,981	38,340	15 9	..	....		..	2,187	11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241	14 0	368,873	27,110	4 9	..	....		..	4	11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266	0 6	572,917	39,263	11 0	..	....		..	12,856	12 9	1,933,943	73,386 8 3
1919	2,219,969	34,687	0 3	690,960	47,002	11 3	62	31	0 0	..	4,469	1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540	0 0	566,474	54,005	12 6	175	87	8 0	..	2,268	8 6	3,027,873	1,06,901 13 0
1921	2,884,521	88,578	12 6	573,280	63,370	8 9	57	28	8 0	..	2,093	6 0	3,407,858	1,54,071 3 3
1922	2,942,899	91,965	9 6	574,697	63,748	13 3	95	47	8 0	..	4,571	7 0	3,517,691	1,60,333 5 9
1923	2,024,508	63,265	14 0	668,323	57,951	2 3	4	2	0 0	..	2,960	7 6	2,692,835	1,24,179 7 9
1924	1,728,813	53,869	2 6	641,718	58,174	5 9	..	....		..	3,834	0 0	2,365,531	1,15,877 8 3
1925	1,579,403	49,356	5 6	531,652	55,700	2 6	..	....		..	4,318	7 6	2,111,055	1,09,374 15 6
1926	1,254,587	39,205	13 6	531,015	63,323	9 0	..	....		..	6,091	7 6	1,785,602	1,08,620 14 0
1927	996,512	31,141	0 0	577,244	68,542	0 0	..	....		..	33,699	10 6	1,573,756	1,33,382 10 0

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1927.

LIABILITIES.	Rs. a. p.	Rs. a. p.	ASSETS.	Rs. a. p.	Rs. a. p.
Sundry Creditors—			Cost of Statistical Department Furniture (Cyclostyling Machines, Typewriters, etc.)	4,688 2 0	
Bank overdraft	....	24,921 9 7	*Less*—Depreciation at 25 per cent. previously written off	2,344 2 0	
Auditors' Fee and bills for statistical and miscellaneous printing, stationery, Books and Periodicals, Contribution to the Provident Fund, &c., for December 1927 unpaid ..	....	8,976 1 6	*Add*—Additions during the year	2,344 0 0 162 8 0	
			Less—Depreciation at 25 per cent written off this year	2,506 8 0 1,212 8 0	1,294 0 0
			INVESTMENTS.		
				Value on 31st December 1927.	Cost Price.
				Rs. a. p.	Rs. a. p.
Chamber of Commerce Accumulated Fund—					
Balance on 31st December 1926	1,14,897 4 3		6 per cent. Government Ten Year Income Tax Free Bonds, 1930, for Rs. 40,000	41,600 0 0	40,000 0 0
			6 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 59,500	63,367 8 0	61,175 0 0
			5 per cent. Government Income Tax Free Loan, 1945-55, for Rs. 71,000.	75,526 4 0	71,000 0 0
				1,80,493 12 0	
			Deduct—Appreciation	8,318 12 0	
				1,72,175 0 0	1,72,175 0 0 1,72,175 0 0

Add—Excess of Income over Expenditure ..	30,632 12 11	1,45,530 1 2	Interest accrued but not received on the Chamber's Investments up to 31st December 1927	....	2,582 1 4
			Cost of 40 Shares of the Bombay Telephone Company, Limited	....	1,730 0 0
			Cash Deposit with the Government of India, Central Publication Branch, Calcutta	....	100 0 0
			Cash in hand	....	1,596 10 11
Total Rs. ..	....	1,79,427 12 3	Total Rs. ..	...	1,79,427 12 3

We beg to report that we have audited the balance sheet of the Bombay Chamber of Commerce as above set forth, and have obtained all the information and explanations required. In our opinion this balance sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Chamber's affairs according to the best of our information, and the explanations given to us, and as shown by the books of the Chamber.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY, *8th February* 1928.

L. S. HUDSON,
President.

A. B. MORRISON,
Member of Committee.

R. SULIVAN,
Secretary.

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1927.* *Cr.*

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To—			By—		
Contribution towards publication of Weather and Crop Reports for the year 1927	1,500 0 0		Subscriptions—		
Subscription to Weather and Crop Reports	220 8 0		Chamber Membership	56,700 0 0	
Donation to the Sydenham College of Commerce and Economics	1,500 0 0		Associate Membership	1,350 0 0	
Membership Subscription to the Federation of Chambers of Commerce of the British Empire ..	29 0 0		Statistical Returns	61,614 0 0	
Membership Subscription to the Associated Chambers	640 0 0		Statistical Miscellaneous receipts ..	2,920 8 0	
Moiety of Expenses in connection with the Associated Chamber's offices at Delhi and Simla	2,880 0 0		Measurement Fees	1,33,382 10 0	
		6,769 8 0			2,55,967 2 0
Office Salaries	53,841 0 0		Balance of Receipts over Expenditure on Arbitration Fees	1,165 0 0	
Office Rent	8,000 0 0				
Printing Miscellaneous Papers, Annual Report for 1926, &c.	9,166 12 0		Fees for issuing Certificates of Origin, etc.	1,869 0 0	
Advertisements	58 0 0				3,034 0 0
Books and Periodicals	898 12 0				
Stationery	1,088 11 2				
General Charges	2,411 0 9				
Telephone Charges	440 0 0				
Fire Insurance Premium	14 1 0		Miscellaneous Receipts	....	963 5 0
Contribution, Interest, &c., paid to the Provident Fund	11,614 15 8		Interest on Investments	....	9,520 0 0
Law Charges	100 0 0				
Auditors' Fee	250 0 0				
Cost of Petrol, oil, etc., for, and upkeep of the office Motor Car ..	2,381 6 9				
Port Trust Ground Rent	100 0 0				
		90,644 11 4			
Statistical Department expenses—					
Salaries of the Staff	20,734 4 3				
Cost of cyclostyling returns ..	9,683 6 0				
Printing returns	22,596 8 0				
Contribution to the Railways ..	2,576 8 0				

Books and Periodicals		116	0	0							
Stationery		286	0	11							
Petty charges..		449	6	6							
Depreciation written off on the cost of typewriters, cyclostyling machines, etc...		1,212	8	0							
Pensions and Gratuities		5,550	0	0							
					63,204	9	8				
Measurement Department expenses—											
Salaries of the Staff		69,844	7	8							
Printing charges		925	2	0							
Stationery		357	1	0							
Telephone rent		290	0	0							
Petty charges		519	3	6							
Bonus		2,423	3	0							
Pensions and Gratuities		480	0	0							
					74,839	1	2				
Travelling expenses		425	12	0							
Passages		2,368	3	7							
					2,793	15	7				
Interest on overdraft					599	12	4				
					2,38,851	10	1				
Balance being excess of Income over Expenditure transferred to Chamber's Balance Sheet		....			30,632	12	11				
Total Rs. ..		....			2,69,484	7	0	Total Rs. ..			2,69,484	7	0

Examined and found correct.

A. F. FERGUSON & Co.,

Chartered Accountants,
Auditors.

L. S. HUDSON,
President.

A. B. MORRISON,
Member of Committee.

R. SULIVAN,
Secretary.

BOMBAY, 8*th February* 1928.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1927.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Balance at credit of this account on 31st December 1926	.. .	....	1,95,141 6 9
Add—			
Subscriptions received from members	....	10,839 9 4	
Contributions paid by the Chamber of Commerce	....	10,839 9 4	
Interest	....	9,156 0 2	
			30,835 2 10
			2,25,976 9 7
Deduct—			
Claims paid to members	....	....	26,039 8 2
To Balance at credit of this account on the 31st December 1927	....	....	1,99,937 1 5*
Held thus—			
INVESTMENTS.	Value on 31st December 1927. Rs. a. p.	Cost Price. Rs. a. p.	
3½ per cent. Government Promissory Notes of the Loans of 1854-55 and 1900-01 for Rs. 6,000.	4,511 4 0	4,925 0 0	
4 per cent. City of Bombay Improvement Trust Bonds for Rs. 32,000	26,830 0 0	31,420 0 0	
4 per cent. Port Trust Bonds for Rs. 24,000	20,670 0 0	23,863 12 0	
4 per cent. Bombay Municipal Bonds for Rs. 3,500	3,090 0 0	3,627 8 0	
5 per cent. Bombay Municipal Water Works Debenture Loan for Rs. 10,000 ..	9,900 0 0	10,000 0 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1930, for Rs. 9,000 ..	9,360 0 0	9,000 0 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 17,500 ..	18,637 8 0	17,500 0 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1933, for Rs. 12,000 ..	12,300 0 0	12,030 0 0	
5 per cent. Government Income-Tax Free Loan 1945-55, for Rs. 64,000	68,080 0 0	63,228 2 0	
4 per cent. Government Loan 1960-70 for Rs. 15,400	13,561 10 0	13,765 4 0	
	1,86,940 6 0		

Add—Depreciation in value of the above securities	2,419 4 0		
	1,80,359 10 0	1,89,359 10 0	
Amount due by members	....	2,326 6 0	
Amount due by the Chamber	....	6,103 5 0	
Cash in the Imperial Bank of India	....	2,050 2 5	
			1,99,037 1 5*

*This represents :—

Balance at credit of members on 31st December 1927 ..	Rs.	1,98,800-7-5
Add—Amount of Reserve Fund.		
Last year's Balance	,,	1,136-10-0
	Rs.	1,99,037-1-5

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

L. S. HUDSON,
President.

A. B. MORRISON,
Member of Committee.

R. SULIVAN,
Secretary.

BOMBAY, *8th February* 1928.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situated in the Province of Bombay.

3. The objects for which the Association is established are:—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subject involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association

(9) To establish just and equitable principles in trade.

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds of trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful objects.

(19) To pay out of the funds of the Association the costs, charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or of any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining application for, of taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this 21st day of May 1924.

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

PRELIMINARY.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

"British Subject" for the purposes of these Articles means :—

(*a*) Any person born within His Majesty's dominions and allegiance whose parents were natural-born or

naturalized British subjects, provided that such naturalized parents have entirely renounced all allegiance to any foreign State.

(*b*) Any person born out of His Majesty's dominions whose parent were natural-born British subjects.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. There shall be three classes of members, namely, Chamber Members, Associate Members and Honorary Members.

6. Every individual, firm, joint stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the 29th day of February 1924, shall *ipso facto* and without election be a Chamber or an Associate Member, as the case may be, of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law, who are British subjects shall be eligible for election as Chamber Members.

8. Every person not being a British subject similarly engaged or interested, other than a subject of a State with which the British Empire was at war on the 25th March 1918 shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*, subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which all the members are British subject and any company or corporation of British registration and management shall be eligbile for admission as a Chamber Member.

(*b*) Any other firm, company or corporation not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as an Associate Member.

(*c*) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 25th March 1918, shall be deemed ineligible to continue a Chamber Member if, in the case of a firm, it shall cease to be composed entirely of partners who are British subjects and in the case of a company or corporation, it shall cease to be of British registration and management and upon the happening of any such events as aforesaid, the firm, company or corporation shall immediately give notice thereof to the Secretary

and the name of the firm, company or corporation shall be struck off the list of Chamber Member and entered in the list of Associate Members.

(*d*) Any firm, company or corporation being a member of either class shall be deemed ineligible to continue a member of the Chamber which, in the case of a firm, shall introduce as a partner, or, in the case of a company or corporation, shall elect as a Director, Agent or Manager any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th March 1918, and upon any such introduction or election as aforesaid (of which the firm, company or corporation shall mmediately give notice to the Secretary) the name of the firm, company or corporation shall be struck off the list of members of the Chamber. In neither case shall the member whose name shall be so struck off the list of members of the Chamber be entitled to a refund of any portion of the annual subscription paid for the year in which the name of the member shall have been so struck off.

(*c*) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall send with the proposal form provided for by Article 13 of these Articles a declaration, in the case of a firm, by one of the partners of the firm and in the case of a company or corporation, by one of its Directors, or, in either case, by any manager or officer of any such firm, company or corporation duly authorized by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.

(*f*) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber, but only those persons, firms, companies or corporations who or which shall have been admitted to membership as Chamber Members shall be entitled to vote.

10. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any office in the Chamber, except as a member of a Sub-Committee of the Chamber whereon he may vote. Subject as above Associate Members shall be entitled to all the privileges of Chamber Members.

11. Any firm, joint-stock company, or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

12. Subject to the provisions and restrictions contained in these Articles, the rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm, or by any person authorized by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

13. A candidate for election either as a Chamber or Associate Member whether an individual, a firm or joint-stock company or other corporation shall be proposed by one and seconded by another Chamber Member. The proposal form shall be sent to the Secretary, and shall state the name in full of the candidate, and in the case of a firm, the names of the partners thereof, their address, business and nationality, and if British, whether natural-

born or naturalized, and if naturalized, their previous nationality and date of naturalization, and whether any of the partners has or have changed his or their name since the first of August 1914. If the candidate is a joint-stock company or other corporation the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and shall state whether they are of British registration and management. In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

14. Upon receipt of an application for admission as set forth in Article 13 as a member of either class, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all Chamber Members stating the name of the candidate, together with the name of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the Members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b*) The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(*c*) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee, nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership.

(*f*) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of ballot.

15. The Committee shall decide any question which may arise to the eligibility or otherwise under these Articles of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.

17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

18. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary of the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

19. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company or corporation.

20. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

21. Honorary Members shall not be required to subscribe to the funds of the Chamber.

22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any

member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

25. An individual who shall be expelled under Article 23 shall not be eligible for re-election.

26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

HONORARY MEMBERS.

27. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental Committee or Sub-Committee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, Chamber, Associate and Honorary, for the time being, and in which all the Committee shall at any time be empowered to call upon any member changes in membership from time to time taking place shall be recorded. Being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof whether admitted to membership as a Chamber Member or as an Associate Member.

OFFICERS.

31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary, Assistant Secretary and Auditor, shall act without remuneration.

32. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other Members, who shall be nominated as in these Articles provided.

33. The following shall be the first officers of the Chamber, namely :—

President :—

L. S. Hudson, Esq., M.L.C.

Vice-President :—

V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.

6. Major G. C. Richardson, D.S.O., M.C.

7. W. P. G. Taggart, Esq.

Secretary :—C. B. Sayer, Esq.

Assistant Secretary—R. Ainscough, Esq.

Auditors :—Messrs. A. F. Ferguson and Company.

34. The President, Vice-President and the nominated Members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or re-nomination.

35. Any Chamber Member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, shall be eligible for election as an officer of the Chamber.

36. During the tenure of office as President, Vice-President or as a nominated Member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated Member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation as the case may be, shall be eligible for election or nomination as a Member of the Committee.

37. If the President, Vice-President or any nominated Member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

Election of Officers.

38. On or about the 1st December in each year the Secretary shall issue a notice to all Chamber Members calling upon them to submit within 14 days the names of any Chamber Members or duly qualified persons as defined in Article 35, who may be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all Chamber Members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentelman elected President shall be known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed to obtain election as the President may be nominated for election as the Vice-President.

39. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Chamber Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven Members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

(*h*) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so

elected shall hold office until the next ensuing Annual General Meeting.

(i) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

PRESIDENT.

40. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

41. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

VICE-PRESIDENT.

42. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

THE COMMITTEE.

43. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper

as to the summoning and holding of meetings of the Committee and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.

44. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

45. The President, or in his absence the Vice-President shall be *ex-officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

46. Three members of the Committee shall form a *quorum* for the transaction of business.

47. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

48. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

49. Without prejudice to the general powers conferred by Article 48 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, established and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such Secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they may think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient.

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immovable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the monies of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future).

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

50. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations

working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

51. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

52. General Meetings of the Chamber shall be held at least once in every year and not more then fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General Meetings; all other General Meetings shall be called Special General Meetings.

53. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten Chamber Members of the Chamber, forthwith proceed to convene a Special General Meeting.

54. Any requisition made by the Chamber Members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

55. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them, may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

56. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

57. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

58. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

Proceedings of General Meetings.

59. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents, ought to be transacted at an Annual General Meeting.

60. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

61. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

62. Three Chamber Members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Chamber Members present personally and entitled to vote.

63. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

64. At any adjourned meeting the Chamber Members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters which

could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

65. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

66. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

67. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

68. At every General Meeting all questions shall be determined immediately by a show of hands.

69. A declaration by the Chairman of any General Meeting that a resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

70. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

71. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special

business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

72. Three months' notice at the least, specifying the place, the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

Votes of Members.

73. Every Chamber Member shall have one vote.

74. Any number of representatives of a firm registered as a Chamber Member in their conventional name or of any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

Minutes.

75. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee;

(*c*) Of all orders made by the Committee and any Sub-Committee;

(*d*) Of all resolutions and proceedings of General Meetings and of meetings of the Committee and any Sub-Committee;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

76. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

77. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and book of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee or by the Chamber in General Meeting.

78. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

79. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the

Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement report and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

80. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every Chamber Member of the Chamber in the manner in which notice are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection of Chamber Members during a period of at least seven days before the meeting.

AUDIT.

81. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and balance sheet ascertained by one or more Auditor or Auditors.

82. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any Chamber Member of the Chamber, appoint an Auditor for the current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or office

and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(c) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting, unless notice of intention to nominate such person to the office of Auditor shall have been given by a Chamber Member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the Chamber Members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that, if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(d) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the Chamber Members in General Meetings in which case the Chamber Members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

83. The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

84. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

85. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

86. The balance sheet shall be signed on behalf of the Committee by two of the Members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

87. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Whenever any such error is discovered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

NOTICES.

88. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

89. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAL.

90. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

91. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

*

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

* Dated this 1st day of May, 1924.

By-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay*.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

*These by-laws also apply to the election of the Chamber's representatives on the Bombay Improvements Committee, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee the same course shall be followed in the appointment of a substitute.

Regulations governing the appointment of arbitrators and umpires appointed by the Chamber in all disputes other than those conducted under the Chamber's agreement with the Bombay Native Piecegoods Merchants' Association, dated the 7th August 1913.

(1) The Chamber does not appoint surveyors to act on behalf of any one party, nor will arbitrators be appointed *ex parte*. All arbitrators appointed by the Chamber are appointed at the request of both parties to the dispute and *only* on receipt of a document or documents signed by both parties stating that they unconditionally agree to abide by the decision of the arbitrator, whosoever he may be, who is appointed by the Chamber.

(2) The dealer or indentor, as the case may be, shall state precisely his points of complaint against the tender.

Statements such as "goods not up to standard," "goods not saleable," "goods of inferior quality," "goods not equal to basis sample," etc., are not sufficient to comply with this rule; it must be stated precisely and in what respect or respects the goods are considered not to be a fair tender.

(3) The indent, basis sample (if any), invoice and any other relevant documents shall be forwarded for submission to the arbitrator.

(4) Neither party to the dispute shall be allowed to appear before the arbitrator either in person or by proxy, nor shall they be allowed to instruct or request any third person to appear before the arbitrator, except in each case, at the arbitrator's request.

(5) Whenever possible one or more unopened cases out of the consignment in dispute shall be forwarded to the office of the Chamber for the inspection of the arbitrator. Whenever it is impossible to submit unopened cases, one or more packages out of the consignment shall be sealed and initialled by both parties to the dispute and forwarded to the office of the Chamber, on the understanding that by so initialling the sealed packages both parties to the dispute agree that the packages so sealed and initialled shall represent typical samples of the consignment for the purpose of the arbitration.

(6) Whenever it is impossible or inconvenient owing to the nature of the goods for packages to be forwarded to the Chamber's office, the party to the dispute in whose godown the goods are stored shall indicate where the goods are stored, and shall, if called upon to do so, arrange for some one to point out the goods to the arbitrator. When the consignment is stored on the premises of some third party, then the party on whose behalf the goods are so stored shall perform the aforesaid services.

(7) The following fees shall be paid :—

Rs. 45 when neither party is a member of the Chamber. Rs. 20 when one party only is member of the Chamber. Rs. 15 when both parties are members of the Chamber.	for each indent.

Of the above sums, the amounts that will be paid to the arbitrator are Rs. 30, Rs. 15 and Rs. 10 respectively.

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award; if the cost of the stamp amounts to less than Rs. 20 the balance will be refunded.

The amount of the stamp duty on the award depends on whether the party to the dispute who raises the objection to the goods is willing to accept and pay for the goods but claim an allowance to compensate for their alleged inferiority, late arrival, etc., or whether on account of the inferiority he desires not to accept the goods at all. Information on this point must therefore be supplied.

(8) Whenever the arbitrator has to proceed to any place other than the office of the Chamber for any purpose in connection with the arbitration an extra fee of Rs. 5 shall be paid.

(9) A special fee, to be fixed by the Committee, shall be paid for arbitrations involving much time or trouble.

(10) If the request for the appointment of an arbitrator is withdrawn before an arbitrator is appointed, the fees will be returned in full; if the arbitration is not proceeded with after the appointment of the arbitrator, then the following fees shall be payable:—

Rs. 15 when neither party is a member of the Chamber, and

Rs. 5 when one or both are members of the Chamber.

(11) All fees to be paid on account of arbitrations, except extra fees payable under Rule 9 above, shall be paid in advance by the party that first applies for the arbitration.

(12) The arbitrator's award will be forwarded to the party that pays the fees on account of the arbitration. Extra copies of the award may be obtained by either party on payment of Rs. 5 per copy, *plus* the stamp duty chargeable on the copy which, if the duty on the original does not exceed, one rupee, is the same as on the original, and in all other cases is two rupees.

(13) All the above rule except No. 1 apply to the appointment of umpires. Umpires will be nominated when properly appointed surveyors refer a dispute to an umpire to be appointed by the Chamber and it has previously been agreed by each party to the dispute either that they will accept the decision of an umpire appointed by the Chamber or that they will accept the decision of an umpire appointed by, or at the request of, the surveyors.

A copy of each surveyor's report must accompany all applications for the appointment of an umpire, in addition to the fees, documents, etc., mentioned above.

(14) All the above conditions and rules shall be complied with before the Chamber will proceed to deal with any application for the appointment of an arbitrator or an umpire, but the Chamber does not bind itself to proceed in accordance with any of the above rules which are merely amplifications set out for the guidance of applicants for arbitrations, of the rules regarding general disputes and arbitrations, as contained in the rules and regulations of the Bombay Chamber of Commerce.

Rules regarding General Disputes and Arbitrations.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with, the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

IV. The Committee of the Chamber are hereby authorized to issue and to enforce regulations for the working and interpretation of the general principles laid down in these rules.

Rules regarding Committees of Arbitration.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber the latter will take it into consideration and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Rules for Surveys and Arbitrations on Piece-Goods.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.
(*Adopted at a Special General Meeting of the Chamber held on the 24th September* 1924.)

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows :—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following :—

Rao Saheb Harjivan Valji, J.P.	..	Messrs. Harjivan Valji.
Mr. Devidas Madhowji Thakersey, J.P.		„ Madhavji Thakersey.
Hon'ble Mr. Munmohandas Ramji, J.P.		„ Munmohandas Ramji.
Mr. Goculdas Jivraj Dayal	..	„ Ghella Dayal.
„ Vasanji Naranji	.. ..	„ Vasanji Naranji & Co.
„ Kersondas Premji	.. ..	„ Kersondas Purshotam.
„ Mathuradas Haribhai	.. ..	„ Mathuradas Chaturbhuj
„ Natverlal Narandas	.. ..	„ Natverlal Keshavlal.
„ Gordhandas Goculdas	.. ..	„ Damodar Valji.
„ Purshotam Mulji	.. ..	„ Padamsey Munji.
„ Jethabhai Valji	.. ..	„ Jethabhai Valji.

Mr.	Valabhdas Chaturbhuj Shewji, J.P.	Messrs.	Chaturbhuj Shewji.
„	Balvantrai Ramchandra ..	„	Bhalchandra Balvant & Bhimji Kara & Co.
„	Morarji Hemraj Kanji	„	Hemraj Kanji.
„	Bhimji Kara	„	Bhalchandra Balvant & Bhimji Kara & Co.
„	Ranchhoddas Valabhai ..	„	Ranchhoddas Valabhai.
„	Mathuradas Dungersey ..	„	Mathuradas Liladhar.
„	Dorabji Nusservanji Pavri ..	„	Damoder & Nusservanji.
„	Motilal Narandas	„	Natverlal Keshavlal.
„	Ranchhoddas Harjivan ..	„	Damoder Haridas.
„	Keshavji Ramji Laxmidas ..	„	Keshavji Ramji Laxmidas.
„	Himatlal Trimbaklal	„	Ranchhorlal Bhaichandbhai.
„	Ratansey Valabhdas Kanji ..	„	Valabhdas Kanji.
„	Sorabji Limji Pandey	„	Sorabji Limji Pandey.
„	Purshottam Damoderdas ..	„	Purshottam Dwarkadas.
„	Dharamsey Madhavji	„	Dharamsey Madhavji.
„	Bhugvandas Premji	„	Hemchand Amerchand.
„	Jamnadas Harakhji	„	Jamnadas Harakhji.
„	Natverlal Maganlal	„	Chhotalal Ravikerandas.
„	Laloobhai Trimbakram ..	„	Lalji Dayal & Co.

11. The European Surveyors to be chosen from among the following :—

Mr.	D. B. Ashworth	Messrs.	James Finlay & Co., Ltd.
„	G. H. Beswick	„	Ormerods (India), Ltd.
„	J. Bullock	„	Shaw Wallace & Co.
„	A. L. Cooper	„	J. Duxbury & Co., Ltd.
„	W. Deacon	„	Anglo-Siam Corporation, Ltd.
„	M. Fox	„	Forbes, Forbes, Campbell & Co., Ltd.
„	G J. J. Griffiths	„	Wilson Latham & Co., Ltd.
„	L. A. Halsall	„	Anglo-Siam Corporation, Ltd.

Mr.	E. Hargreaves	Messrs.	Wilson Latham & Co., Ltd.
„	H. A. Henry	„	Graham's Trading Co., Ltd.
„	G. L. Holroyd	„	Walter N. Cresswell & Co., Ltd.
„	W. V. Hothersall	„	Steiners, Ltd.
„	R. A. F. Kidson	„	Graham's Trading Co., Ltd.
„	J. C. Lancashire	„	Forbes, Forbes, Campbell & Co., Ltd.
„	R. Locke..	„	W. H. Scales & Co., Ltd.
„	J. F. Macdonell	„	Bombay Company, Ltd.
„	A. McIntosh	„	Greaves Cotton & Co., Ltd.
„	H. C. Ogden	„	E. D. Sassoon & Co., Ltd.
„	W. R. Padgett	„	B. Reif, Ltd.
„	A. Pether	„	David Sassoon & Co., Ltd.
„	R. Randow	„	Gutmann & Co.
„	T. Sharples	„	Steiners, Ltd.
„	G. E. S. Sheers	„	Fleming Shaw & Co., Ltd.
„	A. J. Stahelin	„	Holland-Bombay Trading Co., Ltd.
„	A. P. Stewart	„	J. A. Begbie & Co., Ltd.
„	J. Stott	„	Gillanders, Arbuthnot & Co.
„	N. Tombazi	„	Ralli Bros.
„	E. Wood	„	Ralli Bros.
„	D. G. Zwartz	„	Greaves Cotton & Co., Ltd.

12. Umpires to be chosen from the following list :—

Mr. J. Bullock	Mr. Goculdas Jivraj Dayal.
„ W. Deacon.	„ Vussonji Naranji.

Mr. M. Fox
„ A. P. Stewart.
„ J. F. Macdonell.
„ H. C. Ogden.
„ A. McIntosh.
„ Thomas Sharples.
„ G. E. S. Sheers.
„ N. Tombazi.

Mr. Harjivan Valji.
„ Mathuradas Haribhai.
„ Natverlal Narandas.
„ Balvantrai Ramchandra.
„ Devidas M. Tharkersey.
„ Munmohandas Ramji, J.P., M.L.A.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

Rules and Regulations of the Provident Fund.

(Adopted at a Meeting of the Committee of the Chamber held on the 15th July 1925, under Article 49 (m) of the Articles of Association of the Chamber.)

1. The Fund shall be called "THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND."

2. In these rules unless there is something repugnant in the subject or context :—

"Chamber" means the Bombay Chamber of Commerce.

"Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

"Salary" or "Pay" means only the fixed monthly salary received by each employee from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employee by any means outside his fixed ascertained salary.

"Member" means any person in the service of the Chamber who is also a subscriber to the Fund.

3. The object of the Fund shall be to provide every member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. These rules shall come into operation on the 1st September 1925.

7. Every employee in the service of the Chamber on the 1st September 1925 who shall have been a member prior to that date shall continue to be a member under these Rules, and shall be bound thereby.

8. Every employee who shall enter the service of the Chamber on or after the 1st September 1925 on a monthly salary of Rs. 50 or upwards shall forthwith become a member and shall sign an agreement in the form annexed to these rules.

9. Every member shall contribute 8⅓ per cent. of his salary to the Fund.

10. The contribution of each member shall be deducted from his pay on the last day of each month.

11. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days, respectively.

12. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employee whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 14.

13. The contribution of any employee absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed to him during such absence, but any employee shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by

him to the Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

14. The Committee shall from time to time pay into the Imperial Bank of India or such other bank as the Committee may select to the credit of an account to be opened in the name of the Bombay Chamber of Commerce Provident Fund all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these rules and such account shall be operated on only by cheques bearing the signatures of the two members of the Committee nominated by the Committee from time to time for the purpose.

15. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest thereon as it accrues due but also his share of the contributions of the Chamber with interest thereon.

16. The monies of the Fund not immediately required for the purpose of the Fund shall be invested in the name of the Imperial Bank of India in any investments for the time being authorized by the law for the investments of Trust Fund. The Committee shall have power at their discretion to require the said Bank to vary or transpose such investments into or for others, of any nature hereinbefore authorized.

17. The account of each member will be made up on 31st December in each year, and interest at such rate as shall from time to time be fixed by the Committee will be allowed on the amount standing to the credit of each member during such year. The Chamber will contribute the difference (if any) between the net amount of interest realized for the Fund in each year from the investments representing the monies of the Fund and the amount of interest allowed by the Committee for that year on the aggregate amount standing to the credit of all the members.

18. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

19. For the purpose of sick leave, medical assistance or such other special emergency as in the opinion of the Committee may constitute an adequate reason, the Committee shall have power to make an advance to any Member not exceeding one half of his own contributions standing for the time being to his credit with the Fund. Any such advance shall be made for such period and shall bear interest at such rate, and shall be recoverable by such instalments and in such manner as the Committee shall in each particular case determine. The amount of his own contributions standing for the time being to the credit of the borrowing member shall be the primary security for the repayment of the money advanced with interest and until it shall become necessary to resort to that security for the repayment of the money advanced with interest, the borrowing member shall be entitled to interest under Rule 17 on the full amount standing to his credit. The interest payable by a member on any such advance shall be considered as interest realized for the Fund in the year in which it shall be paid, and shall be dealt with accordingly.

20. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

21. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

22. If any member shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only and the interest thereon.

23. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory

that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

24. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

25. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the members so dismissed to receive the amount of his own contributions only to the fund or any part thereof and with or without interest as the Committee may decide.

26. In the event of retirement of a member after completion of 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber.

27. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

28. On the death of a member who shall have made a nomination in accordance with Rule 27 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

29. On the death of a member who shall not have made a nomination in accordance with Rule 27 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

30. All amounts forfeited or withheld under these Rules and all balances which may remain unclaimed after a period of five years shall be transferred to a Reserve Fund to be utilized primarily to meet the depreciation (if any) in the investments for the time being representing monies of the Fund, and secondly, for the benefit of members, or retired members or dependant of deceased members, or of any such persons collectively in such manner under such circumstances and to such extent as the Committee may at their discretion deem fit.

31. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

32. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither any member or any other person shall have any claim upon the Chamber or the Committee in respect thereof.

33. The accounts of the Fund shall be made up and audited yearly.

34. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the members in accordance with their accounts.

35. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No.....

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of.....

.....of.....numbered as above on the .....

day of.....

was Rupees.....Dated this.....day of

.....19 .....

Entered

Examined .....

Two Members of the Committee .....

36. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or

assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations.

37. If any member shall transfer or assign his interest in the Fund as aforesaid, or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 36, the Chamber may forthwith cease all contributions to the Fund in respect of such member, and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall forthwith be transferred from the credit of such member to the credit of a suspense account, and if for a period of one year from the date of such transfer the Committee shall not have transferred the said monies and interest, or any part thereof, to the credit of such member, the said monies and interest or so much thereof as shall not have been re-transferred shall upon the expiration of the said period of one year, be deemed to be monies which have lapsed or become forfeited and shall be dealt with in accordance with Rule 30.

38. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

Form of Agreement (Rule 8)

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....19 .

Name in full.....

Date of Birth .....

Nature of Appointment .....

Date of joining Service.....

Salary per mensem, Rupees .....

Signature .....

Witness .....

Witness.....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(Adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.)

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurement shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide;

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expense connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

(Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thiry-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed ; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales	pies 6 per bale.
(*b*)	On Round Timber or Logs, each ..	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) packages of divers dimensions	annas 2 per package.
	Subject to a rebate of anna one per package on the Measurers certifying that the lot measured consisted of not less than 100 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	annas 2 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	
(*f*)	The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed	

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches : As found with tape.

Breadth : The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth : ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agents or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each packet to be measured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken and shall give to the shipper or the owner, agent, or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are

disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the " Protested Certificate " and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary. show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for duplicate certificate.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921, the Resolution passed at the General Meeting

held on 9th August 1876, and amended at the Meeting held on 25th March 1918, regulating the payment in Bombay of Ship Freight Inward to Bombay, was further amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's " Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the Annual General Meeting held on 21st February 1912, and amended at the Annual General Meeting held on the 25th March 1918, regarding ship freight outwards from Bombay payable in Bombay, was further amended to read as follows :—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations ; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections, and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim to the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on the 5th March 1924 :—

"That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be annas five per ton."

Claims for Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

"That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20″×20″ and ought not to contain more than 56 lbs."

Bombay Tonnage Schedule.

(At the special general meeting of the Chamber held on Wednesday, the 24th of September 1924, the tonnage schedule printed below was adopted with effect from the 1st October 1924, in supersession of all tonnage schedules in force at Bombay before that date).

The tonnage scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., dead weight.

Cylindrical packages that weigh less than 20 cwts. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the following schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Articles.	To the Ton.
Ajwan (Weed) seed, in bags	11 cwt.
Almonds shelled	10 cwt.
Do. unshelled	8 cwt.
Aloes, in kegs	40 c. ft.
Alum, in bags	16 cwt.
Angoor	13 cwt.
Annatto, in cases	40 c. ft.
Apricots or Jardaloo	13 cwt.
Arrowroot, in cases	40 c. ft.

Articles.	To the Ton.
Asafoetida, in cases	40 c. ft.
Bajree, in bags	18 cwt.
Barley, in bags	16 cwt.
Beans, Arad, Oorid or Toor	17 cwt.
Bees' Wax, in cases	40 c. ft.
Betelnut, in bags	13 cwt.
Blackwood, in straight square logs	40 c. ft.
Do. otherwise	16 cwt.
* Bones, crushed, $\frac{3}{4}$″ mesh	13 cwt.
Do. $\frac{1}{2}$″ mesh	14 cwt.
Do. 5-16″ mesh	15 cwt.
Bone meal, 3-32″ mesh	20 cwt.
Borax, in cases	40 c. ft.
Do. in bags	16 cwt.
Bran, pressed in bags (of 45$\frac{1}{2}$″×25″ weighing not less than 140 lbs.)	10 cwt.
Bran, in bags (unpressed)	9 cwt.
Bullion	*ad valorem.*
Camphor, in cases	40 c. ft.
Canes, Rattans, in bundles	13 cwt.
Cardamoms, in bundles	40 c. ft.
Casein powder, in bags	13 cwt.
Cashew nuts, in cases	40 c. ft.
Cassia Lignea, Fistula, and Buds	40 c. ft.
Castor Seed, Bold Cawnpore	10 cwt.
Do. small	12 cwt.
Chasum	8 cwt.
Chillies, in bags	4 cwt.
Do. in borras	40 c. ft.

* Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which test 90 per cent. of a fair sample passes.

Articles.	To the Ton.
China Root, in cases	40 c. ft.
Cigars	40 c. ft.
Cinchona bark	10 cwt.
Cinnamon, in bales or cases	40 c. ft.
Cloves, in cases	40 c. ft.
Do. in bags or frazils	8 cwt.
Coculus Indicus, in bags	13 cwt.
Cocum, in bags	10 cwt.
Coffee, in cases	40 c. ft.
Do. in bags or frazils	14 cwt.
Coir, in bales	40 c. ft.
Do. in bundles or loose	5 cwt.
Do. Rope, in coils	40 c. ft.
Colocynth, in cases	40 c. ft.
Colombo Root, in bags	8 cwt.
Copra, in robbins or bags	8 cwt.
Copra cut, in bags	10 cwt.
Corriander Seed	10 cwt.
Costus root (Ooplate)	10 cwt.
Cotton Seed	13 cwt.
Cotton, in bales	40 c. ft.
Cowries, in cases	40 c. ft.
Do. in bags	16 cwt.
Cubebs	10 cwt.
Cummin Seed (Jeera), in bags	11 cwt.
Cutch or Terra Japonica, in bags or baskets	13 cwt.
Cuttlefish	4 cwt.
Dates, wet	16 cwt.
Do. dry	13 cwt.
Dhall, crushed, in bags	17 cwt.
Dillseed (Aniseed or Soowa seed)	10 cwt.
Divi-divi	13 cwt.

Articles.	To the Ton.
Dragons' Blood, in cases	40 c. ft.
Ebony, square and straight	40 c. ft.
Do. otherwise	16 cwt.
Elephants' Teeth, in cases	40 c. ft.
Do. in bundles	14 cwt.
Do. loose	16 cwt.
Fennel Seed	10 cwt.
Fenugreek or Methi Seed	17 cwt.
Flour, in bags	18 cwt.
Do. middlings, or sharps, in bags	12 cwt.
Galingals	10 cwt.
Galls, in bags	13 cwt.
Do. in cases	40 c. ft.
Ganja	5 cwt.
Garlic	8 cwt.
Ghandi medicine	10 cwt.
Gingelly or Teel seed	14 cwt.
Ginger, dry, in cases	40 c. ft.
Do. in bags	10 cwt.
Gram, in bags	18 cwt.
Groundnuts, shelled	14 cwt.
Do. unshelled	6 cwt.
Gums, of all kinds, in cases	40 c. ft.
Gum Olibanum or Googal, in bags	13 cwt.
Do. Persian, in double bags	17 cwt.
Do. Arabic, Tragacanth, in double bags	17 cwt.
Hemp, in bales	40 c. ft.
Do. loose or in bundles	5 cwt.
Hides and Skins, in bales, bundles or casks ..	40 c. ft.
Horns, Buffalo or Cow, loose	13 cwt.
Do. do. in bundles or bags.. ..	6 cwt.
Do. Deer, loose	6 cwt.

Articles.	To the Ton.
Horn Tips, of any kind	13 cwt.
Indigo, in cases	40 c. ft.
Iron, of all sorts	20 cwt.
Jackwood	40 c. ft.
Jaggery	18 cwt.
Jambul seed	10 cwt.
Jestimud or Liquorice	18 cwt.
Jowaree, in bags	17 cwt.
Kangseed, in bags	16 cwt.
Khismis or Raisins, in cases	40 c. ft.
Lac Dye, in shells or cases	40 c. ft.
Lac seed	10 cwt.
Lang, in bags	18 cwt.
Do. crushed, in bags	17 cwt.
Linseed, in bags	16 cwt.
Mace, in cases	40 c. ft.
Maize, in bags	16 cwt.
Mother-o'-Pearl, in tins or cases	40 c. ft.
Do. in bags	16 cwt.
Mowrah flowers	18 cwt.
Mowrah flowers	18 cwt.
Do. Seed, in bags	13 cwt.
M injeet or Madder Root, in cases or bales ..	40 c. ft.
Do. in bundles or bags	8 cwt.
Musk, in cases	40 c. ft.
Mussoor (Lentils), in bags	19 cwt.
Mustard Seed	15 cwt.
Myrabolams, uncrushed, in bags	14 cwt.
Do. crushed, in bags	11 cwt.
Myrabolam Powder	15 cwt.
Niger Seed	14 cwt.
Nutmegs, in cases	40 c. ft.
Nux Vomica, in cases	40 c. ft.

Articles.	To the Ton.
Nux Vomica, in bags	13 cwt.
Oats	12 cwt.
Oil, of any kind, in casks, tins or cases	40 c. ft.
Oil Cake, expeller	16 cwt.
Do. rotary or ghanny	15 cwt.
Do. hydraulic pressed	16 cwt.
Do. powder	16 cwt.
Opium	per chest.
Paddy, in bags	13 cwt.
Pepper, in bags	13 cwt.
Peas	17 cwt.
Pimento	12 cwt.
Pistachio nuts	10 cwt.
Plumbago, in bags	16 cwt.
Pollards, in bags	10 cwt.
Poppy Seed, in bags	13 cwt.
Rape Seed	15 cwt.
Rattans, in bundles	13 cwt.
Do. ground	13 cwt.
Red Wood	13 cwt.
Rice, in bags	18 cwt.
Rosin	10 cwt.
Safflower, in cases or bales	40 c. ft.
Do. in bags	8 cwt.
Safflower Seed (Kurdi Seed or Kasumba), in bags	13 cwt.
Sago, in cases	40 c. ft.
Sal Ammoniac, in cases	40 c. ft.
Do. in bags	15 cwt.
Salt	28 Indian maunds of 82⅔ lbs.

Articles.	To the Ton.
Saltpetre	20 cwt.
Sandalwood and Sapanwood	9 cwt.
Do. roots and chips	7 cwt.
Sealing Wax, in cases	40 c. ft.
Senna, in bags	5 cwt.
Do. in bales	40 c. ft.
Shells, rough, in bags	16 cwt.
Silk, in bales	8 cwt.
Do. in cases	40 c. ft.
Soap, in cases	40 c. ft.
Soap nuts	10 cwt.
Sugar, in double bags	19 cwt.
Talc	16 cwt.
Tallow	40 c. ft.
Tamarind	15 cwt.
Tea, in chests	40 c. ft.
Timber	40 c. ft.
Tobacco, in bales	40 c. ft.
Tortoise Shells, in chests	40 c. ft.
Turmeric, in bags	11 cwt.
Tutenague	16 cwt.
Whanghees (*vide* Canes)	13 cwt.
Wheat	18 cwt.
Wines and Spirits, in casks or cases	40 c. ft.
Wool, in bales	40 c. ft.
Zedoary	16 cwt.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	½
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ..	1
6.	On the sale or purchase of treasure or bullion ..	
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	¼
14.	On effecting remittances by Bills of Exchange ..	$\frac{1}{16}$
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another..	⅛

		Per cent.
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	½
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent	1
18.	On debts when a process at law or by arbitration is necessary	2½
19.	On debts when recovered without process of law or arbitration	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½
23.	On bills of exchange returned, noted or protested ..	¼
24.	On granting and cashing letters of credit	⅛
25.	On depositing Government Paper as security for constituents	½
26.	On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000	1/64

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Shipping Business.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."

Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

		Per cent.
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party.. ..	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged ..	1
32.	On shipping treasure, bullion and jewellery	½
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 *of the General Rates of Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

(Revised up to 31st March 1925.)

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
1	ANIMALS, ETC., LIVING.		
A	Animals for Public Gardens in India	....	Free
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0
F	Cows, buffaloes and bullocks ..	,,	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	....	Free

NOTE.—Under the sanction of Government, and until further notce, a surtax of 50 per cent. is leviable on all charges made under the scale of rates chargeable with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Wharfage charges for liquid fuel and kerosine oil.
Wharfage charges for passengers' unmanifested baggage.
Charges for double tally of coast cargoes.

"The extra fees leviable under Section III, on Passengers' baggage classified under Item 2C of Section I."

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese	...	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers ..	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver cloth, braid, thread, lametta, real and imtation	*Ad valorem* Import	⅛ % with minimum charge of 1 8 0 per package.
		Export Package	1 8 0
C	Baggage, passengers,' unmanifested (excluding baggage, accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports but not the Port of Aden) ..	Package.	1 0 0
D	Baggage, passengers' travelling between Bombay and Indian and Persian Gulf Ports, regarded as *bonafide* ..	..	Free
E	Baggage, passengers', unmanifested and not regarded as *bonafide*.	on actual classification.	
	Note.—When the levy of wharfage on actual classification as indexed cannot in the opinion of the Dock Manager be applied, owing to the miscellaneous character of the contents of packages such baggage will be charged	Package Cart load	0 2 0 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
2	APPAREL—*contd.*		
F	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E.	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
			Rs. a. p.
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	Brushes and brooms, etc., loose..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	,,	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Motor cars	Items 30 & 43 B	
K	,, cycles, packed	Package	4 0 0
L	,, ,, unpacked	Each	1 0 0
M	Wheel barrows	,,	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	,, ,, ...	½ Case	0 6 0
C	,, ,, in drums ..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid, gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0
C	Watches, gold and silver ..	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	,,	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	,,	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over, and unpressed bales or docras of over 3 cwts.	Bale or docra.	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	,,	0 6 0
H	Waste, cotton, twist	Bale	0 6 0
I	Kapok or Sawree cotton, in bags, bundles or packages of 1 cwt. and under	Package	0 2 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	,, foreign	Cwt.	0 4 0
D	Gallnuts, myrobolams	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	..
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay in casks	,,	2 0 0
D(c)	China clay in bulk provided that discharge is effected direct into open wagons	,,	1 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc. ..	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass window	,,	0 3 0
I	,, plate and sheet	,,	0 8 0
J	Glass and earthenware, porcelain, chinaware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	„	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	„	0 6 0
C	Hose	„	0 12 0
D	Tarpaulins, new	„	0 12 0
E	„ old	„	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts (subject to a minimum of Re. 0-2-0 per bag)	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles ..	„	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	„	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
		Ton	1 0 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc. ..	Cartload	0 12 0
		Coolie-load	0 2 6

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
25	FURNITURE AND CABINETWARE.		
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28.	Case Crate Cask	0 4 0 0 8 0 0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries, provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	„ „	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	„	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	„	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	2 4 0
B	Package 3 and not exceeding 5 tons	„	2 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	Ton	3 0 0
D	Package over 8 and not exceeding 11 tons	,,	4 0 0
E	Package over 11 and not exceeding 15 tons	,,	5 0 0
F	Package over 15 and not exceeding 100 tons	,,	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 (except single items weighing 30 tons and over and unpacked boilers, which will be charged on dead weight,) will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30 & 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	.. „	1 4 0
D	„ „ „ „ if 20 & under 30 „	.. „	1 12 0
E	„ „ „ „ 30 „ 40 „	„	2 8 0
F	„ „ „ „ 40 „ 50 „	„	3 0 0
G	„ „ „ „ 50 „ 60 „	„	5 0 0
H	„ „ „ „ 60 „ 70 „	„	8 0 0
I	„ „ „ „ 70 „ 80 „	„	12 0 0
J	„ „ „ „ 80 c. ft. & over ..	„	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	½ % 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
35	IRONMONGERY, CUT AND HARDWARE—*contd.*		
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 4 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask Crate Package	1 2 0 0 14 0 0 9 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	„ „ „ „ imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		
D	Jewellery and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	1% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth ..	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	„ imitation	Package	0 8 0
E	Portmanteaus, bags and trunks ..	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, Malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or roll	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kilderkin	0 4 0
D	,, ,, ,, ..	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	,,	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, crate or package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— (*a*) Generators .. .. (*b*) Motors .. .. (*c*) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (*a*) Aerated water machinery .. .. (*b*) Agricultural .. (*c*) Boilers .. .. (*d*) Metal working machinery .. (*e*) Mining machinery .. (*f*) Oil crushing and refining machinery .. .. (*g*) Paper mill machinery .. .. (*h*) Rice and flour mill machinery .. .. (*i*) Refrigerating machinery .. .. (*j*) Saw mill and wood working machinery	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery	Ton	2 0 0
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories	Package.	0 8 0
E	Typewriters, duplicators and accessories	,,	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask	1 0 0
		Crate	0 12 0
		Package	0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—If within 6 months from date of shipment, shippers furnish the Docks Manager with certificates of ore outturned at destination, a rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.* annas per ton, or alternatively if Port Trust Railway weighment certificates are produced, wharfage will be levied at 8 annas per ton forthwith on the quantities shown in the certificates, no subsequent adjustment on out-turn certificates being allowed.		
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	,, ,, ..	Case or Cask	0 4 0
C	All non-alcoholic beverages ..	,,	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
48	NAVAL AND MILITARY STORES —*contd.*		Rs. a. p.
	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A B	Liquid fuel in bulk .. .. „ „ „ in casks or drums	12 Imperial gallons.	0 1 6
C	Oils, vegetable, mineral and animal, in tins, drums or cases, under 3 cwts	Imperial gallon.	0 0 3½
E	Oils, vegetable, mineral and animal, tin, drum, case or casks	Ton	1 8 0
F	Oils, kerosine, in tins, drum or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosine, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported in bottles, will be charged per Item No. 18 B.		
I	Oils, lubricating, in bulk, discharged into the Trustees' oil pipe.	Ton.	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	Ton.	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	„ „ over 70 „ ..	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of 5	0 3 0
D	Varnish, French Polish, &c.	Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed all essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	„ „	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	,,	1 0 0
56	PITCH, TAR AND DAMMER ..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	,,	0 4 0
C	,, ,, unpacked ..	Dozen	0 4 0
D	,, for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER).		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	,, refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
62	SEEDS.		Rs. a. p.
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases ..	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ „ loose ..	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	„	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
68	SPECIE AND BULLION.		Rs. a. p.
A	Bullion and specie, gold and silver	Piece or Package.	0 12 0
B	Coins, other than	Package	0 6 0
69	SPECIMENS, CURIOSITIES, MODELS, &C.	,,	0 8 0
70	SPICES, &C. Betelnuts, cardamoms, cassia, chillies, cinnamon, cloves, ginger, nutmegs, pepper, and others unenumerated in bags	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &C.	,,	2 0 0
72	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates and Slate pencils, school ..	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds ..	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ...	Over 5 cwts.	0 12 0
E	Do. etc., packed in cardboard cartons not exceeding 50 lbs. in weight	Carton	0 1 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	STONE AND MARBLE—*contd.*		
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF ..	.. ..	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country...	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES	,,	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 2 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and Kerosene oil cases, unmade.	Bundle	0 2 0
		Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask.	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft.	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		Rs. a. p.
D	Wool and hair, raw, pressed ..	Bale	0 6 0
E	Wool and hair, raw, waste ..	,,	0 6 0
F	All other articles made of wool or hair	,, Case or Bale package	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	Goods packed in cases, bundles and bales	,,	0 8 0
D	Goods packed in drums and kegs.	,,	0 4 0
E	Goods packed in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight	,,	
I	Post parcels exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie load.	0 2 0

SECTION 1—*continued.*

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1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours

Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (c) instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied, except in respect of liquid fuel which shall be charged full import wharfage only.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

"16. The *bonafide* baggage of passengers consists of personal wearing apparel, household linen and personal effects as admitted by the Customs as *bonafide* baggage; but articles such as arms, ammunition, pearls, precious stones, pianos, pianolas, carriages, motor cars, motor cycles and other items enumerated on the reverse of the Customs Baggage, Declaration Form are regarded as non-*bonafide* for the purpose of these Rules."

N. B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA LYING BETWEEN AND INCLUSIVE OF MANGALORE IN THE SOUTH AND KARACHI IN THE NORTH.

EXTRA SPECIAL CLASS—4 *pies a maund, or* 9 *annas a ton.*

Cotton pressed.
Rice.

SPECIAL CLASS.—5½ *pies a maund, or* 12 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—7 *pies a maund, or* 15 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig scrap sheets, &c.
Jaggery.
Jute, pressed.

1st CLASS.—6 *pies a maund, or* 13 *annas a ton*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd CLASS.—8 *pies a maund, or Re.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Cement.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir pressed.
Coir, rope, cordage and yarn.
Columba root.
Cordage and rope, hemp, Eu rope and Manila.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Re.* 1-2-0 *a ton.*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Betelnuts.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Copper sheets, slabs, ware and wire.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton*—concld.

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Iron, bar iron, hoops, scrap sheets, etc.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Pearls, imitation.
Pepper and pepper-roots.
Piece-goods, Cotton.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tinplates.
Tobacco, country and foreign.
Twist and yarn.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.
Yellow metal sheets.
Zinc sheets.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton*—concld.

China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Oilmanstores.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Turpentine.
Trunk and boxes.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

"Personal baggage accompanying passengers and regarded as *bonafide* will be passed free, but extra goods, unmanifested and not regarded as *bonafide* baggage will be charged the rates provided under Section I, Item 2 E."

Wharfage on sand and building materials discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder Scale of Rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges, &c.*, the rules laid down in the General Rates Book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charges recovered in a chappa or bill under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

SECTION III.

Rents.

A.—Storage charges on goods in Docks transit sheds and yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

The day fixed as the General Landing Date for a vessel's cargo shall be counted as one of the Free days.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 118 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*C*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every

succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods shown as "excess" in outturns of vessels whose cargoes have been stored in the Docks, one-fourth of the single extra fees will be charged from the date of expiration of the free days to date of expiration of five days after submission of outturns. Single extra fees will then be levied for fifteen days, and thereafter double extras until date of delivery.

(*e*) On goods landed at the Docks and loaded into Railway wagons extra fees incurred may be waived, provided that the importer has submitted requisitions for wagons before expiry of the "free days" on completed Customs documents and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

(*f*) Goods detained by the Customs Department for Special examination will be exempt from extra fees during such period of detention as may be certified by the Collector of Customs to be not attributable to any fault or negligence on the part of importers plus two working days. Certification by the Customs will be given by endorsement on relative duplicate copies of Bills of Entry

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage *plus* ground rent from the date the goods were received in Docks.

Goods for Shipment.	Period free of rent.	How charged.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges *plus* rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agent's Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

Goods for Shipment.	Period free of rent.	How charged.
(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clause (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the number of free days for charging rents Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards other than Docks transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. .. „ 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4, Section II, Rents, of the Bunder Scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

Note.—The above charges are subject to a minimum calculated as for ½ of 500 sq. feet per consignment.

C.—Storage Charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

Item.	Goods.	Per	Charges. Storing charges for removing by consignee.	Charges. Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
1	Bangles, glass	Case	0 3 9	0 3 0
2	Copper Sheets, cases or bundles	Ton	0 9 0	0 3 0
3	Glassware and Earthenware	C. ft.	0 0 5	0 0 2
4	Grain	Ton	0 7 6	0 1 6
5	Gunnies	Bale	0 4 6	0 1 6
6	Hardware	Package	Measurement or weight.	
7	Machinery	Ton	1 8 0	0 12 0
8	Motor cars	,,	1 8 0	0 12 0
9	Iron, including corrugated sheets, loose, or in case, steel bars and bundles sheet, iron.	,,	0 9 0	0 1 11
10	Newspapers, old, in bales.	C. ft.	0 0 5	0 0 2
11	Paper, of all kinds including wall-paper and strawboards.	Package up to 5 cwts.	0 4 6	0 1 2
11A	Do. do. ..	Package over 5 cwts.	0 6 0	0 1 6
12	Piece-goods, cotton ..	Package under 15 c. ft.	0 2 3	0 1 2
13	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2

Item.	Goods.	Per	Charges.					
			Storing charges for removing by consignee.			Rent per week or portion of a week.		
			Rs.	a.	p.	Rs.	a.	p.
14	Piece-goods, woollen and silk.	Package under 15 c. ft.	0	3	0	0	1	2
15	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0	0	3	0	0	2
16	Shawls, cotton	Package	0	2	3	0	1	2
17	Do. woollen and silk ..	,,	0	4	6	0	6	0
18	Sugar	Ton	0	7	6	0	1	6
19	Tea	Chest	0	0	9	0	0	9
20	Twist and yarn, cotton ..	Package under 15 c. ft.	0	2	3	0	1	2
21	Twist and yarn, cotton	Package of 15 c. ft. and over per c. ft.	0	0	3	0	0	2
22	Twist and yarn, woollen and silk.	Package under 15 c. ft.	0	2	3	0	1	6
23	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0	0	3	0	0	2
24	Yellow metal, cases or bundles.	Ton	0	9	0	0	3	0
25	Zinc sheets	,,	0	9	0	0	3	0
26	Unenumerated goods if charged by measurement.	C. ft.	0	0	5	0	0	2
27	Unenumerated goods if charged by weight.	Ton	0	9	0	0	3	0

Item.	Goods.	Per	Charges. Rs. a. p.
	Miscellaneous Charges.		
28	Opening and folding charges: Copper, Yellow Metal, etc. ..	Bundle ..	0 0 9
29	Re-bagging and recovering charges ..	Bag or package.	0 0 9
30	Scale rent ..	Day	0 12 0
31	Certificates of weight or measurement ..	Each	1 8 0
32	Duplicate Chappas ..	„	0 4 0
33	For attendance of clerk in court or for supervision in warehouses of weighing or rebagging operations ..	Day or part of a day.	4 8 0
34	Night work, Sunday or Holiday work ..	Each Warehouse or per night or day.	22 8 0
35	Night work, Sunday or holiday work	Each Warehouse or per half night.	11 4 0
36	For opening packages, etc.	Package ..	0 1 6
37	Verifying Stock Lists ..	List ..	22 8 0

Notes :—(*i*) In the case of goods charged under items 12-15 and 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

(*ii*) Goods charged under Item 7, Machinery, and Item 8, Motor Cars, will be assessed by measurement or dead-weight, whichever is greater, except in respect of storage charges as per columns 4, which will be assessed on deadweight only. If by measurement, 40 c. ft. will be taken to the ton.

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D.—Storage charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package .	0	3	9	0	2	3	0	1	6
2	Aloes, Indian ..	Bale ..	0	6	0	0	3	0	0	1	6
3	Candles	Cwt. ..	0	2	3	0	0	9	0	1	6
4	Caoutchouc ..	Package	0	3	9	0	2	3	0	1	6
5	Carbide of Calcium .	Cwt. ..	0	2	3	0	0	9	0	1	6
6	Cartridges, loaded safety	Package	0	2	3	0	0	9	0	1	6
7	Coir	Bale ..	0	6	0	0	3	0	0	1	6
8	Cotton	Package .	0	6	0	0	3	0	0	1	6
9	Cotton fly	Bale ..	0	6	0	0	3	0	0	1	6
10	Crackers of all kinds	Package	0	2	3	0	0	9	0	1	6
11	Fibres of all kinds .	Bale ..	0	6	0	0	3	0	0	1	6
12	Flax..	,, ..	0	6	0	0	3	0	0	1	6
13	Grasses of all kinds..	,, ..	0	6	0	0	3	0	0	1	6
14	Hemp	,, ..	0	6	0	0	3	0	0	1	6
15	Jute	,, ..	0	6	0	0	3	0	0	1	6
16	Lamp black ..	Cwt. ..	0	2	3	0	0	9	0	1	6
17	Matches	Package. .	0	6	0	0	3	0	0	3	0
18	Oils, mineral, in casks	Ton ..	2	4	0	0	12	0	0	3	0
19	Oils, vegetable, in casks	,, ..	2	4	0	0	12	0	0	3	0
20	Oils in tins, drums, cases	Per 10 imp. galls.	0	3	9	0	2	3	0	1	6
21	Oil of vitriol ..	Package .	0	3	9	0	2	3	0	1	6
22	Paints, oil	Ton ..	2	4	0	0	12	0	0	3	0
23	Percussion caps ..	Package.	0	2	3	0	0	9	0	1	6
24	Pitch and dammer	Ton ..	2	4	0	0	12	0	0	3	0
25	Rhea	Bale ..	0	6	0	0	3	0	0	1	6
26	Rosin	Ton ..	2	4	0	0	12	0	0	3	0
27	Sulphur	,, ..	2	4	0	0	12	0	0	3	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
28	Tallow and stearine	Ton ..	2	4	0	0	12	0	0	3	0
29	Tar	,, ..	2	4	0	0	12	0	0	3	0
30	Turpentine ..	Per 10 imp. galls.	0	2	3	0	0	9	0	1	6
31	Varnish	Do. ..	0	2	3	0	0	9	0	1	6
32	Waste	Bale ..	0	6	0	0	3	0	0	1	6
33	All goods not enumerated.	Package	0	6	0	0	3	0	0	1	6

E.—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood.	H'hds. ..	1	3	6	1	2	0
Do. in cases	1 doz. qts. or 2 ,, pints.	0	1	11	0	2	0
Almonds	Ton	2	7	9	2	4	0
Apparel	C. Ft. ..	0	1	11	0	1	0
Boots and Shoes	,, ..	0	1	11	0	1	0
Cigarettes	,, ..	0	1	0	0	1	0
Coffee	Ton	2	7	9	0	12	0
Copper sheets	,, ..	2	7	9	1	8	0
Dyes	C. Ft. ..	0	1	0	0	1	0
Electro platedware ..	,, ..	0	1	0	0	1	0

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Eau-de-Cologne	Pkge of 50. doz.	0 12 9	0 12 0
Do.	,, 25 ,,	0 6 5	0 6 0
Firearms	Each ..	0 6 0	0 12 0
Glassware and earthenware.	C. Ft. ...	0 1 0	0 12 0
Gunnies	Bale ..	0 10 2	0 12 0
Hardware	Ton ..	2 7 9	2 4 0
Iron, including corrugated sheets loose or in cases, iron and steel bars and bundles.	,, ...	2 7 9	1 8 0
Jewellery	Pkge. ..	1 11 0	3 0 0
Machinery	Ton ..	2 7 9	3 0 0
Motor-Cars	,, ..	2 7 9	3 0 0
Newspapers, old in bales.	C. Ft. ..	0 1 11	0 2 0
Oilmanstores	,, ..	0 1 0	0 1 0
Paper in bales or cases including wall-paper and strawboards.	,, ..	0 1 11	0 2 0
Piece-goods, cotton, packages upto 15 cubic feet	Pkge. ..	0 5 3	0 6 0
Piece-goods, cotton, packages over 15 c. ft.	C. Ft. ..	0 0 6	0 1 0
Piece-goods, woollen and silk, pkgs. upto 15 c. ft.	Pkge. ..	0 10 6	0 12 0
Piece-goods, woollen and silk, packages over 15 c.ft.	C. Ft. ..	0 1 0	0 2 0
Silk, raw	Pkge. ..	0 10 2	1 2 0
Silver, bullion or specie ..	,, ..	0 12 9	1 8 0
Soap, bar	,, ..	0 3 5	0 6 0
Do. toilet	,, ..	0 6 9	0 12 0
Spirits, including methylated spirits, liquors and wines, in wood.	Imp. gallon..	0 1 0	0 0 6

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Spirits, including methylated spirits, liquors and wines in cases.	1 doz. qts. or 2 ,, pints..	0 1 11	0 2 0
Stationery	C. Ft. ..	0 1 0	0 1 0
Sugar	Ton ..	2 7 9	0 9 0
Tea	Chest ..	0 12 9	0 6 0
Tobacco	Cwt. ..	0 4 11	0 4 6
Yellow metal	Ton ..	2 7 9	1 8 0
Zinc sheets	,, ..	2 7 9	1 8 0
Unenumerated Goods.			
(*a*) Packed in casks ..	Each ..	1 3 6	1 8 0
(*b*) Do. in crates ..	,, ..	0 12 9	1 2 0
(*c*) Do. in cases, bundles or bales.	,, ..	0 10 2	0 12 0
(*d*) Do. in drums and kegs.	,, ..	0 6 5	0 6 0
(*e*) Do. in bags ..	,, ..	0 3 5	0 6 0
(*f*) Heavy goods chargeable by weight.	Ton ..	2 7 9	3 0 0
(*g*) Goods chargeable on measurement.	C. Ft. ..	0 1 11	0 1 0

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks, except as provided under (*b*), (*c*), (*e*) and (*f*)—

(1) For every vessel under 1,500 tons, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 40.

(2) For every vessel of 1,500 tons and upwards, a charge of 3 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 75.

(*b*) On steam and square-rigged vessels berthed (1) at the Ballard Pier or (2) at the Alexandra Dock Harbour Wall and making use of the Passenger Shed at No. 18 Berth—

A charge of four pies per ton of net registered tonnage for each day or part of a day, with a minimum charge of Rs. 150.

(*c*) On steam and square-rigged vessels landing or embarking passengers only at the East Harbour Wall of the Docks without making use of the Passenger Shed at No. 18 Berth, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*d*) On every boat, barge and country craft (not square-rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*e*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels not exceeding 250 ft. in length, Rs. 25 per diem.

(2) For vessels exceeding 250 ft. but not exceeding 400 ft. in length, Rs. 50 per diem.

(3) For vessels exceeding 400 ft. in length, Rs. 75 per diem.

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 118 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

N.B.—The concessions under notes (*i*) and (*ii*) are not cumulative when the date of entry and/or departure of a vessel falls on a day which is a *dies non* under the provisions of note (*i*).

(*f*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Dock to and from shore only :—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 70	Rs. 35	Rs. 50	Rs. 25	Rs. 200

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oily pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7-30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. or 3-30 A.M. to 6 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 10	Rs. 5	Rs. 10	Rs. 5	Rs. 10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		From 6 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.— (*i*) When a vessel is not working and it is necessary to keep a Dock shed open either at night or on Sundays or the Holidays enumerated in Docks By-law No. 118 for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Sunday or Holiday, or Rs. 15 per half night or half Sunday or half Holiday, will be levied.

Out-of-pocket expenses only will be levied when a Dock Shed is kept open at night or on Sundays or the Holidays referred to above, for the purpose of ventilation on account of perishable cargoes stored therein.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under clauses A and C of this

Section will be levied in respect of work done from 3-30 A.M. to 6 A.M. :—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

E.—Charges against *Masters, Owners or Agents of vessels* in respect of Trustees' cluster lights for illuminating gangways the use of which is compulsory in the Docks in accordance with the provisions of Docks By-law No. 43 and the requirements of the Venice Conventions for the prevention of ingress of rats to vessels :—

Rs. 2-8-0 per light per vessel per night.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 12 each.	Rs. 8 each.	Rs. 12 each.	Rs. 8 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 8 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

N. B.—The above charges are subject to the usual surtax of 50 per cent.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100 *ton cranes*—

				Per ton or part. Rs. a. p.
For weights over	1½ tons	but not exceeding	4 tons	2 0 0
„	4	„	8 „	3 0 0
„	8	„	15 „	4 0 0
„	15	„	30 „	5 0 0
„	30	„	100 „	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100-ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*c*) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(*d*) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting

weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(*a*) 2-ton, 4-ton and 5-ton steam cranes :—

	Per ton or part. Rs. a. p.
For weights not exceeding 3 tons	0 8 0
,, exceeding 3 tons but not exceeding 5 tons	0 12 0

Notes.—(*i*) A minimum charge of Rs. 3-8-0 will be levied for the use of the 2, 4 or 5-ton steam cranes, in respect of goods to be handled under each requisition.

(*ii*) When the 2, 4 or 5-ton steam crane is requisitioned, but not utilised, a charge of Rs. 3-8-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

For cranes ordered but not utilized owing to short or non-supply of railway wagons, no charge will be levied.

(*iii*) A charge of Rs. 3-8-0 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane is kept idle owing to the lift or lifts not being ready for slinging and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 for half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*b*) 15-ton Steam Crane :—

				Per ton or part. Rs. a. p.
For weights over	1 ton	but not exceeding	3 tons	0 8 0
„	3 tons	„	5 „	0 12 0
„	5 „	„	8 „	1 4 0
„	8 „	„	12 „	1 8 0
„	12 „	„	15 „	1 12 0

Notes.—(*i*) A minimum charge of Rs. 5-0-0 will be levied for the use of the 15-ton steam crane in respect of goods to be handled under each Bill of Entry.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 5-0-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

When the crane is ordered but not utilized owing to short or non-supply of Railway wagons no charge will be levied.

(*iii*) A charge of Rs. 5-0-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 per half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*c*) Hand cranes.—No charges will be made for the use of hand cranes but shippers or consignees must provide labour to work the hand cranes at their own cost.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons .. .. .. Rs. 3-0 per ton.
For weights over 4 tons, but not exceeding 8 tons .. .. .. Rs. 4-8 per ton
For weights over 8 tons, but not exceeding 15 tons .. .. .. Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons .. .. .. Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons .. .. .. Rs. 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

A charge of Rs. 16 per hour or part thereof calculated from the time the "Sarus" leaves the Alexandra Dock until she returns, will be levied in addition to the ordinary charges, when the "Sarus" is requisitioned for work outside the Alexandra Dock.

N.B.—The Docks Manager is empowered to waive this additional charge when the "Sarus" is requisitioned for use in the Prince's and Victoria Docks if its use is necessitated by reason of the 30 or 100-ton cranes not being available or if the draft of the vessel will not permit of the use of these

cranes, or if in the Docks Manager's opinion the circumstances justify the waiver.

CONDITIONS :—

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book form obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

Add after condition (6), the following proviso :—

Proviso.—In cases where the prohibition to land heavy lifts by other than the Trustees cranes and gear provided in Docks

by-law No. 73 is not enforced, landing charges in lieu of cranage, amounting to not more than one-third of the cranage charges that would have been leviable had the Trustees' cranes and gear been used, may be levied at the discretion of the Docks Manager, and subject to the Boards' confirmation.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—Transhipment Goods.

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	½ wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½ wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I or Section II as the case may be.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa, or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels of Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½ wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	⅓rd wharfage as per Section I or II as the case may be.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden..	2	0	0
		Boat over 50 tons burden	2	8	0

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION. — *Managanese Ore, provided the whole shipment is weighed.*	Re. 0-0-4 *per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

N.B.—Fractions of an anná.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION X.

Sundries.

A. Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear*—

		Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks, capacity 20–30 tons	each	12 0 0
Wooden trucks for motors	„	10 0 0
"B" class wooden trucks, capacity 15 tons	„	6 0 0
"C" do. 10 „	„	4 0 0
"D" do. 5 „	„	2 0 0
Hand barrows	„	0 8 0
Iron trays	„	1 0 0
Skids for loading and unloading casks	„	0 8 0
Skids used as guards	„	1 0 0
Wooden sleepers	„	0 8 0
Tripod scales with weights	„	1 0 0
Floating stages	„	2 0 0
Docks shoots	„	1 0 0
Iron tubs	„	1 0 0
Hand lamps	„	0 8 0
Kitson, Washington and similar lamps	„	2 8 0
Shackles	„	0 8 0
Slings, capacity 3 tons (To be used at risk of hirers.)	„	1 0 0
„ „ 5 „	„	1 8 0
„ „ 10 „	„	2 0 0
„ „ 20 „	„	4 0 0
„ „ 30 „	„	6 0 0
„ „ 40 „	„	8 0 0
„ „ 50 „	„	10 0 0
Trustees tramway plant for shipping ore, ballast, coal, etc., per ton shipped		Rs. a. p. 0 2 6
Gear, not otherwise enumerated		At rates to be fixed from time to time by the Docks Manager.

Notes—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned

to Stores Depot except Sundays and Holidays enumerated in Docks By-Laws No. 118.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.		At rates to be fixed from time to time by the Docks Manager.
,, ,, ,, ,, half ,, ,,		
,, ,, ,, ,, 3 hours.		
,, ,, ,, ,, 2 ,,		
,, ,, ,, ,, hour.		
Portable flushing engine, if available.		

(*b*) *Sorting cargo*—

Bag cargo only	Re.	0	4	0 per ton.
Iron, as specified under Section I, Item 46c, and timber, case goods, &c. ..	,,	0	12	0 per ton.

(*c*) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	Re.	0	4	0 per ton.
Export	,,	0	4	0 ,, ,,

(*d*) *Copies of chappas or bills* .. .. ,, 0 4 0 each.

A1.—Charges against *Masters, Agents or Owners of vessels* in respect of the hire of Tank Barges in terms of Docks By-law No. 38 :—

Per day of 24 hours or part thereof, including Sundays and Holidays enumerated in Docks By-law No. 118 .. .. Rs. 50

Conditions :—

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

(3) No charge will be levied for the days the barge lies idle alongside the vessel, provided no other vessel is deprived of its services during such period, and always provided that charges for hire for one day will be levied should the barge be requisitioned and not utilised.

Note.—The above charge is not subject to the levy of surtax.

A2.—Charges against *Masters, Agents or Owners of vessels* arriving from Indian and Red Sea Ports in respect of cost of additional staff employed to maintain a double tally on miscellaneous Import cargo discharged in Dock, per vessel, Rs. 60.

Note.—The decision as to whether double tally is necessary to remain at the sole discretion of the Docks Manager.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*)	*Fresh water* supplied to shipping.	Rs. 2 8 0 per 1,000 gallons.
(*b*)	*Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 36.	At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(*a*)	*Unloading* of carts, lorries, trucks, etc.	One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1)	Carriages, motor cars and aeroplanes	Re. 0 8 0 per package.
(2)	Machinery	„ 0 4 0 „
(3)	Mouldings	„ 0 4 0 „
(4)	Pianos and harmoniums	„ 0 4 0 „
(5)	Packages of other kinds	„ 0 1 0 „

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*)	*Repacking goods* by owners, etc., labour.	Re. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1)	Of measurement	Re. 1 0 0 each.
(2)	Of details of measurement.	„ 1 0 0 per sheet.
(3)	Of goods alongside for shipment	„ 1 0 0 each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. ..Re. 1 0 0

(*f*) In all other cases .. .. ,, 1 0 0 per escort

(*g*) Watching fees (*vide* Docks By-law No. 108.)—

(1) On consignments of American cotton. Re. 1-0-0 per consignment of 25 bales and under per day and 8 annas extra for every additional 25 bales or portion thereof per day

(2) On consignments of sulphur or non-safety matches. Re. 0 8 0 per day per Bill of Entry.

Note.—Watching fees will commence to run from the General Landing Date declared for the Vessel.

(*h*) Hawkers' licenses (*vide* Docks By-law No. 124.)—

(1) Fresh Passes & renewals .. Rs. 1 8 0 each.

(2) Duplicates .. ,, 5 0 0 ,,

(*i*) Personal Deposit Pass Book or Remittance Slip Book issued in replacement of lost Books .. ,, 2 0 0 ,,

(*j*) For miscellaneous services in respect of—

(1) Goods railed into Dock for shipment.
(2) Goods loaded into Railway wagons.
(3) Goods carted within Dock limits.

} At rates fixed by the Trustees from time to time, *vide* Circulars A,B,C.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

Note.—No surtax will be levied on charges under (*j*) (1) (2) and (3).

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Not exceeding	1,000	600 0 0 minimum.
Exceeding		
1,000 but not exceeding	1,050	639 13 0
1,050 „ „	1,100	670 5 0
1,100 „ „	1,150	700 12 0
1,150 „ „	1,200	731 4 0
1,200 „ „	1,250	761 11 0
1,250 „ „	1,300	792 3 0
1,300 „ „	1,350	822 10 0
1,350 „ „	1,400	853 2 0
1,400 „ „	1,450	883 9 0
1,450 „ „	1,500	914 1 0
1,500 „ „	1,550	944 8 0
1,550 „ „	1,600	975 0 0
1,600 „ „	1,650	1,005 7 0
1,650 „ „	1,700	1,035 15 0
1,700 „ „	1,750	1,066 6 0
1,750 „ „	1,800	1,096 14 0
1,800 „ „	1,850	1,127 5 0
1,850 „ „	1,900	1,157 13 0
1,900 „ „	1,950	1,188 4 0
1,950 „ „	2,000	1,218 12 0
2,000 „ „	2,050	1,228 2 0

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
2,050	but not	exceeding	2,100	1,237	8	0
2,100	,,	,,	2,150	1,246	14	0
2,150	,,	,,	2,200	1,256	4	0
2,200	,,	,,	2,250	1,265	10	0
2,250	,,	,,	2,300	1,275	0	0
2,300	,,	,,	2,350	1,284	6	0
2,350	,,	,,	2,400	1,293	12	0
2,400	,,	,,	2,450	1,303	2	0
2,450	,,	,,	2,500	1,312	8	0
2,500	,,	,,	2,550	1,321	14	0
2,550	,,	,,	2,600	1,331	4	0
2,600	,,	,,	2,650	1,340	10	0
2,650	,,	,,	2,700	1,350	0	0
2,700	,,	,,	2,750	1,359	6	0
2,750	,,	,,	2,800	1,368	12	0
2,800	,,	,,	2,850	1,378	2	0
2,850	,,	,,	2,900	1,387	8	0
2,900	,,	,,	2,950	1,396	14	0
2,950	,,	,,	3,000	1,406	4	0
3,000	,,	,,	3,050	1,413	12	0
3,050	,,	,,	3,100	1,421	4	0
3,100	,,	,,	3,150	1,428	12	0
3,150	,,	,,	3,200	1,436	4	0
3,200	,,	,,	3,250	1,443	12	0
3,250	,,	,,	3,300	1,451	4	0
3,300	,,	,,	3,350	1,458	12	0
3,350	,,	,,	3,400	1,466	4	0
3,400	,,	,,	3,450	1,473	12	0
3,450	,,	,,	3,500	1,481	4	0
3,500	,,	,,	3,550	1,488	12	0
3,550	,,	,,	3,600	1,496	4	0
3,600	,,	,,	3,650	1,503	12	0
3,650	,,	,,	3,700	1,511	4	0

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
3,700	but not	exceeding	3,750	1,518	12	0
3,750	,,	,,	3,800	1,526	4	0
3,800	,,	,,	3,850	1,533	12	0
3,850	,,	,,	3,900	1,541	4	0
3,900	,,	,,	3,950	1,548	12	0
3,950	,,	,,	4,000	1,556	4	0
4,000	,,	,,	4,050	1,563	12	0
4,050	,,	,,	4,100	1,571	4	0
4,100	,,	,,	4,150	1,578	12	0
4,150	,,	,,	4,200	1,586	4	0
4,200	,,	,,	4,250	1,593	12	0
4,250	,,	,,	4,300	1,601	4	0
4,300	,,	,,	4,350	1,608	12	0
4,350	,,	,,	4,400	1,616	4	0
4,400	,,	,,	4,450	1,623	12	0
4,450	,,	,,	4,500	1,631	4	0
4,500	,,	,,	4,550	1,638	12	0
4,550	,,	,,	4,600	1,646	4	0
4,600	,,	,,	4,650	1,653	12	0
4,650	,,	,,	4,700	1,661	4	0
4,700	,,	,,	4,750	1,668	12	0
4,750	,,	,,	4,800	1,676	4	0
4,800	,,	,,	4,850	1,683	12	0
4,850	,,	,,	4,900	1,691	4	0
4,900	,,	,,	4,950	1,698	12	0
4,950	,,	,,	5,000	1,706	4	0
5,000	,,	,,	5,050	1,713	12	0
5,050	,,	,,	5,100	1,721	4	0
5,100	,,	,,	5,150	1,728	12	0
5,150	,,	,,	5,200	1,736	4	0
5,200	,,	,,	5,250	1,743	12	0
5,250	,,	,,	5,300	1,751	4	0
5,300	,,	,,	5,350	1,758	12	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Exceeding		
5,350 but not exceeding	5,400	1,766 4 0
5,400 ,, ,,	5,450	1,773 12 0
5,450 ,, ,,	5,500	1,781 4 0
5,500 ,, ,,	5,550	1,788 12 0
5,550 ,, ,,	5,600	1,796 4 0
5,600 ,, ,,	5,650	1,803 12 0
5,650 ,, ,,	5,700	1,811 4 0
5,700 ,, ,,	5,750	1,818 12 0
5,750 ,, ,,	5,800	1,826 4 0
5,800 ,, ,,	5,850	1,833 12 0
5,850 ,, ,,	5,900	1,841 4 0
5,900 ,, ,,	5,950	1,848 12 0
5,950 ,, ,,	6,000	1,856 4 0
6,000 ,, ,,	6,050	1,863 12 0
6,050 ,, ,,	6,100	1,871 4 0
6,100 ,, ,,	6,150	1,878 12 0
6,150 ,, ,,	6,200	1,886 4 0
6,200 ,, ,,	6,250	1,893 12 0
6,250 ,, ,,	6,300	1,901 4 0
6,300 ,, ,,	6,350	1,908 12 0
6,350 ,, ,,	6,400	1,916 4 0
6,400 ,, ,,	6,450	1,923 12 0
6,450 ,, ,,	6,500	1,931 4 0
6,500 ,, ,,	6,550	1,938 12 0
6,550 ,, ,,	6,600	1,946 4 0
6,600 ,, ,,	6,650	1,953 12 0
6,650 ,, ,,	6,700	1,961 4 0
6,700 ,, ,,	6,750	1,968 12 0
6,750 ,, ,,	6,800	1,976 4 0
6,800 ,, ,,	6,850	1,983 12 0
6,850 ,, ,,	6,900	1,991 4 0
6,900 ,, ,,	6,950	1,998 12 0
6,950 ,, ,,	7,000	2,006 4 0

For every 50 tons or part of 50 tons in excess of 7,000 tons. Rs. 7-8-0.

(*b*) *For occupation from after the first 24 hours up to the 8th day inclusive—*

For every 6 hours or part thereof .. .. Rs. 75-0 0

(*c*) *For occupation from the 9th day to the 20th day inclusive—*

For every 6 hours or part thereof .. .. Rs. 112-8-0

(*d*) *For occupation beyond the 20th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 118—

(1) Docking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 1,500 tons gross	..	Rs.	125
„ from 1,501 „	„ to 2,500 tons gross	„	185
„ from 2,501 „	„ to 5,000 tons gross	„	225
„ over 5,000 „	„	„	275

(2) Undocking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 2,500 tons gross	..	Rs.	100
„ from 2,501 „	„ to 5,000 tons gross	„	125
„ over 5,000 „	„	„	175

Note.—In cases of genuine emergency such as a vessel being in danger, the penalty fee of Rs. 100 for docking on Sundays and holidays is not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* .. Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* Dry Docks By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be laid on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be recovered as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION XII.

Charges against Government in respect of vessels of war, R. I. M. vessels and vessels engaged solely for the transport of troops, their families, etc., berthed at the Ballard Pier or Alexandra Dock Harbour Wall or inside the Docks.

(*a*) Vessels of war, that is to say all vessels flying the White Ensign, but including in times of war, mine sweepers and patrol vessels.	All Port and Dock charges, whether for "general facilities" or for 'special services' except:— (*i*) Port Dues. (*ii*) Wharfage on stores and equipment required for the vessel's own consumption.
(*b*) Royal Indian Marine vessels when employed otherwise than solely for Government transport.	All Port and Dock charges except Port Dues.
(*c*) Vessels employed solely in the transport of troops and their families, military animals, military equipment, munitions of war and naval and military stores including Royal Fleet Auxiliaries (Royal Field Ambulance) which are on the list of the Royal Navy and fly the Blue Ensign, and all Hospital Ships and Ambulance transports.	(*a*) All Port and Dock charges except:— (*i*) Port Dues. (*ii*) Wharfage charges for the said personnel, their horses (other than remounts), baggage, carriages and other effects forming part of the authorised scheduled equipment of the unit to which such personnel belong. (*b*) Compensation under Section 6 of the Indian Tolls (Army) Act II of 1901 at the rate of two annas per ton of gross registered tonnage, of the vessels for each day that dock dues are charged under Section IV of the Docks Scale of Rates and the vessels are engaged in *bona fide* transport operations.

NOTE (*i*)—Wharfage charges shall mean fees levied for the passing of goods or animals, etc., imported or exported by any vessel, boat or lighter over any wharf, jetty, pier or bunder within Port Trust areas, but shall not mean charges for services rendered by the Port Trust in landing and shipping, removing or storing such goods, animals, etc., such as the provision of cranes, cluster lights and for handling labour.

The above amendment to take effect from 1st April 1927.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	..
Barley	20	..
Beeswax	20	..
Betel-nut	20	..
Bones crushed	20	*50
Bonemeal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	ad val	orem.
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, ,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor seed	15	..
Chillies (dry), in bags or bundles	8	..
Chiretta, in bundles	..	50
Chrome ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra cake or cocoanut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton	..	50
Cotton seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch, in bags	18	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 20 cwts. gross.
Dates (wet)	20	..
„ (dry)	16	..
Dholl or dhal	20	..
Fibres, all sorts	..	50
Garlic and onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*50
Gunjah	..	50
Hemp in bales	..	50
Hides in bales	..	50
Hide cuttings in bales	..	50
Hoofs, cow and buffalo horns, and horn tips, loose	20	..
Hoofs, cow and buffalo horns, and horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, button, seed, stick and shellac in bags	16	..
Lac, button, seed, stick and shellac in cases	..	50
Lac, kirie lac, or lac refuse in bags ..	20	..
Lac dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, talc, in cases	20 cwts. gross.	..
Mother-o'-pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah seed	20	..
Molasses	20 cwts. gross.	..
Munjeet dye in cases	..	50
Mustard seed	20	..
Myrabollams, whole or crushed	20	..
Niger seed	20	..
Nux vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	*50
Oil, essential	ad val	orem.
Oil-seed cake	20	..
Opium	* per	chest.
Paddy	* 16	..
Peas	20	..
Pepper, long	12	..
,, black	14	..
Pig iron and Pig lead	20	..
Poppy seed	20	..
Rattans, for dunnage	20	*50
Red wood, ,, ...	20	*50
Red seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Salt	20	..
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 cwts. gross.	..
Saltpetre	20	..
Sapan-wood, for dunnage	20	*50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*).

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Senna, in bales	..	50
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk chussum	..	50
Silk waste	..	50
Silk piece-goods	ad valorem	or *50
Silver specie and/or value cargo	ad valorem.	
Skins, in casks	20 cwts. gross.	..
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin	1	per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery	2½	,,
3.	On purchasing ditto when funds are provided by the Agent	5	,,
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5	,,
5.	On returns for Consignments if made in produce	2½	,,
6.	On returns of Consignments if in Bills, Bullion or Treasure	1	,,
7.	On accepting Bills against Consignments ..	1	,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½	,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ..	½	com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½	per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. 2½ per cent

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. 2½ ,,

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. 2½ ,,

14. On the management of Estates for Executors or Administrators .. .. 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. 2½ ,,

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. 2½ ,,

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 ,,

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 ,,

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. 2½ ,,

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. 2½ ,,

21.	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold	2½ to 5 per cent.
	If Opium, Indigo, Raw Silk or Piece-goods	1¼ to 2½ ,,
	If Treasure, Precious Stones, or Jewellery ..	¾ to 1 ,,
22.	On effecting Insurances, whether on lives or property	2½ ,,
23.	On settling Insurance claims, losses and averages of all classes and on procuring returns of premium	2½ ,,
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 ,,
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them	2½ ,,
	Or if recovered by such means	5 ,,
26.	On Bills of Exchange returned dishonoured ..	1 ,,
27.	On collecting house-rent	2½ ,,
28.	On ships' disbursements	2½ ,,
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ ,,
30.	On granting Letters-of-Credit	1 ,,
31.	On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ ,,
32.	On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value	½ ,,
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ ,,

☞ *Brokerage when paid is to be separately charged.*

Cochin Chamber of Commerce.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Bees' wax	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Betelnut	Do. or mats	16 ,, ,,
Blackwood	In square logs	50 cubic feet
Bone-meal	Bags	20 cwts. net
Bone grist	Do.	17 cwts
Cardamoms	Robbins	10 cwts. net
Do.	Bags	10 ,, ,,
Do.	Cases	50 cubic feet
Cassia	Bales	800 lbs. net } 50
Cinnamon	Do.	800 ,, ,, } cubic feet.
Do.	Cases	50 cubic feet
Citronella Oil	Cases, drums or tanks	50 ,, ,,
Cocoanut Oil	Casks	14 cwts. net
Coculus Indicus	Robbins	14 ,, ,,
Do.	Bags	16 ,, ,,
Coffee	Casks	16 ,, ,,
Do.	Bags	18 ,, ,,
Do.	Cases	50 cubic feet
Coir Yarn & Fibre	Pressed bales	50 ,, ,,
Do.	Bundles or coils	8 cwts. net
Do.	Dholls not exceeding 4 lbs.	10 ,, ,,
Coir matting	Rolls	50 cubic feet
Do. mats	Bundles	50 cubic feet plus 10 per cent.
Do. rope	Coils	8 cwts net.
Do. fenders	Loose	8 ,, ,,
Do. yarn	Ballots	7 ,, ,,
Do. fibre	Dholls	7 ,, ,,
Do. ,,	Ballots	7 ,,
Copra	Robbins	10 ,, net
Do.	In pressed bales	50 cubic feet
Do.	Bulk	10 cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Copra ..	Bags ..	10 cwts. net
Do. ..	Bags each cup cut in 4 pieces ..	12 ,,
Palm nuts ..	Bags ..	20 ,,
Broken cocoanut shells ..	Do. ..	11 ,,
Cotton ..	Pressed bales ..	50 cubic feet
Cowries ..	Bags or cases ..	20 cwts. net
Cutch ..	Cases ..	50 cubic feet
Do. ..	Bags or caskets ..	16 cwts. net unscrewed.
Cinchona ..	Bales ..	50 cubic feet
Elephants' teeth ..	Cases ..	50 ,, ,,
Do. ..	Bundles ..	18 cwts. net
Do. ..	Loose ..	20 ,, ,,
Fish oil ..	Casks ..	14 ,, ,,
Fish guano ..	Bags ..	1 ,, ,,
Ginger ..	Cases ..	50 cubic feet
Do. ..	Bags ..	12 cwts. net
Do. ..	Casks ..	8 ,, ,,
Gingelly seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	0 ,, ,,
Do. unshelled	Do. ..	12 ,, ,,
Gums of all kinds ..	Cases ..	50 cubic feet
Hemp ..	Screwed bales ..	50 ,, ,,
Hides ..	Unpressed ..	12 cwts. net
Do. green ..	Do. ..	20 ,, ,,
Do. Dry ..	Bales ..	50 cubic feet
Hoofs ..	Bags ..	20 cwts. net
Horns, buffalo and cow.	Loose ..	16 ,, ,,
Horns, deer ..	Do. ..	12 ,, ,,
Lemon grass oil ..	Cases, drums or tanks	50 cubic feet
Linseed ..	Bags ..	18 cwts. net
Mangoes (pickled) ..	Barrels ..	14 ,, ,,
Do. (sliced) ..	Bags ..	12 ,, ,,
Marrotti Seed ..	Do. ..	15 ,, ,,
Mica ..	Cases ..	50 cubic feet
Myrabollams ..	Bags ..	16 cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Nux vomica ..	Robbins ..	14 cwts. net
Do. ..	Bags ..	16 ,, ,,
Nutmegs ..	Cases ..	50 cubic feet
Oil seeds ..	Bags ..	17 cwts. net
Other oils ..	Cases, drums or tanks	50 cubic feet
Palmyra Fibre ..	Pressed bales ..	50 ,, ,,
Do. ..	Ballots ..	50 ,, ,,
Do. ..	Bundles ..	8 cwts.
Pepper ..	Bags ..	16 cwts. net
Do. ..	Robbins ..	14 ,, ,,
Plumbago ..	Bags or barrels ..	20 ,, ,,
Poonac (cake) ..	Bundles or bales ..	20 ,, ,,
Do. (broken) ..	Bags ..	17 ,, ,,
Rice bran ..	Do. ..	20 ,, ,,
Rice ..	Do. ..	20 ,, ,,
Rubber Seeds ..	Do. ..	8 ,, ,,(54 lbs.)
Do. latex in liquid	Cases ..	50 cubic feet
Saltpetre ..	Bags ..	20 cwts. net
Sandalwood chips and roots ..	Bundles ..	13 ,, ,,
Sandalwood other classes and Sapan wood ..	Do. ..	11 ,, ,,
Sugar ..	Bags ..	20 ,, ,,
Tallow ..	Casks and cases ..	18 ,, ,,
Tea ..	Chests ..	50 cubic feet
Tea refuse ..	Bags ..	17 cwts.
Tamarind ..	Bundles ..	17 cwts. net
Timber (all kinds) square logs or planks	..	50 cubic feet
Do. round logs ..	..	50 ,, ,,
Do. otherwise ..	..	20 cwts. net
Turmeric ..	Bags ..	14 ,, ,,
Trichy phosphates ..	Do. ..	20 ,, ,,
Wheat ..	Do. ..	20 ,, ,,
Do. ..	Mooras ..	18 ,, ,,
Wet salted skins ..	Casks ..	50 cubic feet

Coir jink, horns, oil beakers, hides loose, and all packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do. in cases	..	50
Alum	20	..
Arrowroot, in cases	..	50
Asafœtida, in bags	20	..
Do. in cases	..	50
Apparel and Personal effects	..	50
Bark, in bags and bundles	8	..
Bees' wax in bags	20	..
Betelnut	18	..
Books	..	50
Bone meal and crushed bones	20	..
Bone sinews, in bales	..	50
Borax in bags	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	ad valorem.	
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in cases	..	50
Do. in bags	10	..
Cassia, in cases	..	50
Do. in bags	12	..
Castor seed	20	..
Chillies, in bags	12	..
Do. in robbins	14	..
China root in bags	11	..
Do. in cases	..	50
Chiretta, in bales	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in cases	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..
Do. in cases	17	..

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coir Yarn and Fibre, in bales ..	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed.	20	..
Corundum	20	..
Cotton in bales	..	50
Cotton Piece-goods	..	50
Cotton Yarn	..	50
Cotton Seed	20	..
Cow and Goat Hair, in bales	..	50
Cowries	20	..
Cutch, in bags	17	..
Divi-divi	20	..
Dhall	20	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	20	..
Ginger, in bags	12	..
Do. in cases	..	50
Gingelly Seed	20	..
Gram	20	..
Ground Nuts kernels	20	..
Do. unshelled	20	..
Gum, in cases	..	50
Gum, in bags	20	..
Gunny Bags, in bales	..	50
Do. Cloth	..	50
Hemp, in bales	..	50
Hides, Tanned and Dry	..	50
Hides, Fleshings and Cuttings, in bales..	..	50
Hoofs, Horn Shavings, and Tips ..	20	..
Horns, Cow, and Buffalo and Deer ..	20	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Leather, in bales	20	..
Linseed	20	..
Mace, in cases	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwts. per Ton Net.	Cubic Feet per Ton.
Machinery	20*	or 50*
Magnesite, in bulk or bags	20	..
Metals	20	..
Mica, Talc and Mica splittings, in cases..	..	50
Mica waste, in bags	20	..
Molasses	20	..
Motor Car	..	50
Mowra Seed	20	..
Mustard Seed	20	..
Myrabollams	20	..
Niger Seed	20	..
Nutmegs, in cases	..	50
Nux Vomica	20	..
Oats..	20	..
Oils, (Vegetable), in cases	20*	or 50*
Do. do. in casks	20	..
Oil (essential)	Ad valorem.	
Ore, all descriptions	20	..
Paddy, in bags	20	..
Palmyra Fibre, in bales..	..	50
Do. in ballots or bundles	10	..
Peas..	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	20	..
Rape Seed	20	..
Raw Silk, in bales	..	50
Redwood (for Dunnage)	20	..
Rhea, Fibre, in bales	..	50
Rice, in bags	20	..
Ricemeal	20	..
Roping, coir and other kinds, in coils ..	..	50
Rubber, in cases	..	50
Do. scrap in bags	20	..
Rum, in casks	20	..

* At steamer's option.

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic feet per Ton.
Safflower Seed	20	..
Sago, in cases	20	50
Do. in bags	20	..
Saltpetre	20	..
Salt	16	..
Sharks' Fins	..	..
Seed and Stick Lac, in cases	16	50
Do. in bags	..	..
Senna, in bales	20	50
Shells, in bags	..	..
Shell Lac, in cases	16	50
Do. in bags	..	..
Silk Piece-goods	..	50
Do. Waste	..	50
Skins, tanned and dry	..	50
Do. wet, salted and pickled, in casks	..	50
Soap, country, in cases	20	50
Sugar, and Jaggery, in bags	20	..
Tamarind, in cases and casks	20	..
Do. in bundles	..	..
Tapioca	..	50
Tea	20	50
Timber	*	or 50*
Tobacco, in bales	..	50
Tortoise shell, in cases	..	50
Turmeric, in bags	16	..
Wool, in bales	..	50
Woollen Cuttings	..	50
Silver Plate and valuable cargo ..	ad valorem	
All other articles not enumerated ..	20*	or 50*

* At steamer's option.

Note.—When cargo is measured prior to shipment, Callipers should be used for measuring, and the Rope or Iron Hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The Callipers should be laid on the package to be measured and the sliding arm pressed lightly, *i.e.*, without using force, against the side of the package.

Karachi Chamber of Commerce.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The freight on oil to be paid on the full gauge of the cask ascertained at the port of discharge.

4. When freight is payable on weight the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet.
Apparel	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida, in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' wax, in bags	40 ,,	50 feet

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do. otherwise	16 cwt.	10 cwt.
Bone-meal and Bone dust	20 „	20 „
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 „ 17 „ 18 „	20 cwt.
Bones, loose	8 „	12 „
Books	40 feet	50 feet
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in Bags (pressed)	10 „	..
Bran, in bags (unpressed)	9 „	..
Buffalo horns, in bundles	6 „	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 „	50 „
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coal	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	15 cwt.
Coir, in bales	40 feet	60 feet

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir, in bundles or loose	5 cwt.	6 cwt.
Do. rope in coils	40 feet	8 ,,
Colocynth, in cases	40 ,,	50 feet
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	..	12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimens), in bags .	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin, Seed, in cases	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
*Cylindrical Packages, Rolls, &c. ..	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags ..	17 ,,	20 ,,
Dragons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases ..	40 feet	..
Flour	18 cwt.	..
Flour middlings or sharps, in bags ..	14 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases, ...	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose ..	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn tips, of any kind, and hoofs ..	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed), in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang, crushed, in bags..	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 „	16 „
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussoor, in bags	20 cwt.	20 cwt.
Mutter	18 „	20 „
Myrabollams, in bags	13 „	16 „
Niger Seed	14 „	17 „
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 „	50 „
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in cases	40 feet	210 Impl. gals.
Oil-cake, in cakes or lumps, in bags	16 cwt.	..
Oil, cocoanut	11 „	..
Oil seeds—		
Castor Seed	14 „	17 cwt.
Teel or Gingelly Seed	15 „	..
Rape Seed, Sita, Jamba and other kinds	16 „	..
Mustard Seed	16 „	..
Khorassan	16 „	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 „	16 „
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags	16 „	20 „
Poppy Seed, in double bags (1½ cwt.) ..	13 „	16 „
Do. in single bags (1¼ cwt.) ..	14 „	17 „
Do. in double bags (1¼ cwt.) .	14 „	17 „
Do. in bags (1⅛ cwt.) ..	14 „	17 „
Rails, iron or steel	20 „	..
Rattans, in bundles	13 „	16 cwt.
Do. Ground	13 „	16 „

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales ..	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	40 ,,	50 ,,
Timber, Teak: round (one-fifth off) ..	..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 „	14 „
Whanghese (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
White peas	18 „	20 „
Wines and Spirits, in casks	40 feet	50 feet
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	50
Cloves, in bags	8	..
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coffee, in barrels	16	..
Coir, loose	12	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Catch, in boxes	20 gross	..
Dhull, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 puns or 4 hhds	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*(concld.)*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Sticklac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks	20	..
Tamarind, in casks	20	..
Tea, in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadoe)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Til seed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges.

AUTHORIZED BY THE BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½ „
3.	On purchasing ditto, when funds are provided by the Agent	5 „
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5 „
5.	On returns for consignments, if made in produce	2½ „
6.	On returns of consignments, if in Bills, Bullion or Treasure	1 „
7.	On accepting bills against consignments ..	1 „
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½ „
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com.
10	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.
11.	On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived..	2½ „

12.	On guaranteeing, Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money	2½	per cent.
13.	On *del-credere*, or guaranteeing the due or realisation of sales	2½	„
14.	On the management of Estates for Executors or Administrators	2½	„
15.	On chartering ships or engaging tonnage for constituents, for vessels to proceed to outports for loading	2½	„
16.	On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not	2½	„
17.	On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive	5	„
18.	On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings ..	5	„
19.	On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file	2½	„
20.	On realising inwards freight, inward troop, emigrant, or cabin passage money	2½	„
21.	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold	5	„

	If Opium, Indigo, Raw Silk or Silk Piece-goods	2½	per cent.
	If Treasure, Precious Stones or Jewellery	1	„
	If a cargo loaded in Burma, consisting of Rice or Timber or Cutch	2½	„
22.	On effecting Insurance, whether on lives or property	2½	„
23.	On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium	2½	„
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1	„
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them..	2½	„
	Or if recovered by such means	5	„
26.	On Bills of Exchange returned dishonoured ..	1	„
27.	On collecting house-rent	2½	„
28.	On ship's disbursements	2½	„
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½	„
30.	On granting Letters of Credit	1	„
31.	On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½	„
32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½	„
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½	„

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Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	24 0 0	3 0 0	3 0 0
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									10	0	0	0	14	0	Inland.
360	0	0	32	0	0	1	12	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
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96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
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BOMBAY.—Public Holidays—1928.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled "The Negotiable Instruments Act," including the New Year's Day and the following Monday (1st & 2nd January), Good Friday (6th April) and Christmas Day (25th December) which are already specified as holidays under the above Section :—

New Year.. ..	..2nd January	..Monday	..1 Day
Holi (2nd day) ..	..6th March	..Tuesday	..1 „
Jamshedi Navroz	..21st March	..Wednesday	..1 „
Ramzan-Id ..	..24th March	..Saturday	..1 „
Ramnavami ..	..29th March	..Thursday	..1 „
Good Friday ..	..6th April	..Friday	..1 „
Easter	..7th & 9th April	Sat. & Mon.	2 Days
Barkri-Id	..30th May	..Wednesday	..1 Day
Birthday of His Majesty the King Emperor	Such day as may be fixed by Governor-General in Council.		1 Day
Zarthost-no-Diso	..15th June	..Friday	..1 „
Ashura	..29th June	..Friday	..1 „
Barawafat.. ..	..29th August	..Wednesday	..1 „
Cocoanut Day ..	..30th August	..Thursday	..1 „
Gokul Ashtami ..	..6th September.	Thursday	..1 „
Parsi New Year ..	..7th & 8th Sept	Fri. & Sat.	..2 Days
Khordad Sal ..	..13th September	Thursday	..1 Day
Ganesh Chaturthi and Samvatsari ..	..17th September	Monday	..1 „
Dassera	..23rd October	..Tuesday	..1 „
Divali	..12th & 13th November.	Monday & Tuesday.	2 Days.
Christmas ..	..24th, 25th, & 26th Dec.	Mon., Tues. & Wed.	3 „
New Year's Eve ..	..31st December.	Monday	..1 Day

NOTES :—I. (1) A day will be notified hereafter for the celebration of the Birthday of His Majesty the King Emperor.

(2) No days are notified as holidays on account of Maha Shivratri (19th February) and Divali (11th November) as these festivals fall on days which are declared to be holidays under the Section referred to above.

(3) If any of the Muhammadan holidays notified above does not fall on the day notified the Muhammadan servants of Government may be granted a sectional holiday on the day on which the holiday is actually observed in addition to a holiday on the day notified.

II. This Notification does not apply to Sind.

Holidays under Charter-Parties—1928.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1928 :—

New Year.. ..	..2nd January	..Monday	..1 Day
Holi (2nd day) ..	..6th March	..Tuesday	..1 „
Ramanavami ..	..29th March	..Thursday	..1 „
Good Friday ..	..6th April	..Friday	..1 „
Bakri-id	..30th May	..Wednesday	..1 „
Birthday of His Majesty the King Emperor	Such day as may be fixed by the Governor-General in Council		1 Day
Ashura	..29th June	..Friday	..1 „
Cocoanut Day ..	..30th August	..Thursday	..1 „
Gokul Ashtami ..	..6th September	Thursday	..1 „
Ganesh Chaturthi and Samvatsari ..	..17th September	Monday	..1 „
Dassera	..23rd October	..Tuesday	..1 „
Divali	..12th Nov.	..Monday	..1 „
Christmas ..	..25th December	Tuesday	..1 „

BENGAL.—Public Holidays—1928.

Under Section 25 of Negotiable Instruments Act, XXVI of 1881, the Governor-in-Council hereby declares the following days to be public holidays during the year 1928 :—

Day following New Year's Day	..2nd January	..Monday	..1 Day
Sri Panchami ..	..27th January	.Friday	..1 „
Doljatra	..6th March	..Tuesday	..1 „
Id-Ul-Fitr ..	..24th March	..Saturday	..1 „
Good Friday ..	..6th April	..Friday	..1 „
Easter Saturday ..	..7th April	..Saturday	..1 „
Easter Monday ..	..9th April	..Monday	..1 „
Chaitra Sankranti	..13th April	..Friday	..1 „
Dasahara	..29th May	..Tuesday	..1 „
Id-Uz-Zuha ..	..30th May	..Wednesday	..1 „
Birthday of His Majesty the King Emperor	Such day as may be notified hereafter		1 „
Muharram.. ..	..28th & 29th June.	Turs. & Fri.	2 Days.
Janmastami ..	...6th September.	Thursday	..1 Day
Mahalaya	..13th October	..Saturday	..1 „

Durga & Lakshmi Pujas	22nd, 23rd, 24th & 29th Oct.	Mon. Tues Wed. & Mon	4 Days
Kali Puja	12th Nov.	Monday	1 Day
Jagadhatri Puja ..	21st November	Wednesday	1 ,,
Christmas Eve ..	24th December	Monday	1 ,,
Christmas Day ..	25th December	Tuesday	1 ,,
The 1st & 2nd Days Following Christmas Day	26th & 27th December	Wed. & Thu.	2 Days.
Last Day of the Year	31st Dec.	Monday	1 Day

(*a*) Sundays, New Year's day, Good Friday, (6th April), and Christmas Day (25th December) are public holidays under the Act.

(*b*) As the half-yearly closing of Bank's accounts (1st July) the first day of Durga Puja (21st October), Lakshmi Puja (28th October) and the first day of Kali Puja, (11th November) fall in the year 1928 on Sundays, which are holidays under the Act, they are not included in the list of public holidays declared above for the year.

(*c*) The day which may be fixed for the celebration in India of the birthday of His Majesty the King Emperor of India shall also be a public holiday and will be notified separately in due course.

Holidays under Charter-Parties—1928.

The Committee of the Bengal Chamber of Commerce, empowered on that behalf by the Resolution passed at a General Meeting of the Chamber, held on the 5th December 1888, do hereby declare that the Holidays specified below shall be the holidays during the year 1928 recognised by the Chamber, under Charter-Parties and Shipping Orders, as holidays according to the Custom of the Port :—

Day following New Year's Day	2nd January	Monday	1 Day
Sri Panchami ..	27th January	Friday	1 ,,
Good Friday ..	6th April	Friday	1 ,,
Easter Saturday ..	7th April	Saturday	1 ,,
Easter Monday ..	9th April	Monday	1 ,,
Chaitra Sankranti	13th April	Friday	1 ,,
Durga Puja	22nd Oct.	...Mon.	3 Days
	23rd ,,	...Tues.	
	24th ,,	...Wed.	
Lakshmi Puja ..	29th October	Monday	1 Day
Kali Puja ..	12th November.	Monday	1 ,,

Jagadhatri Puja ..	..21st November	Wednesday	..1 Day
Christmas Eve ..	..24th Dec.	..Monday	..1 „
Christmas Day and the day following :—			
	25th & 26th Dec.	Tues. & Wednesday	..2 Days

The day which may be fixed by the Government of India for the observance of His Majesty the King Emperor's Birthday will also be a holiday.

N.B.—All Sundays are holidays.

MADRAS—Public Holidays—1928.

Under Section 25 of the Negotiable Instruments Act (XXVI of 1881) His Excellency the Governor in Council has declared the following days to be public holidays in the year 1928 :—

New Year's Day ..	..2nd January	..Monday	..1 Day
Vaikunta Ekadesi	..3rd January	..Tuesday	..1 „
Bogi Pandigai ..	..13th January	.Friday	..1 „
Pongal	..14th January	.Saturday	..1 „
Telugu New Year's Day.	..22nd March	..Thursday	..1 „
Ramzan	..24th March	..Saturday	..1 „
Good Friday ..	..6th April	..Friday	..1 „
Easter	..7th & 9th April	Saturday & Monday.	2 Days.
Tamil New Year's Day	..13th April	..Friday	..1 Day
Bakri-Id	..30th May	..Wednesday	..1 „
King-Emperor Birthday.	One Day in June to be notified.		1 „
Muharram Last Day	..29th June	..Friday	..1 „
Barawafat.. ..	..28th August	..Tuesday	..1 „
Avani Avittam ..	..30th August	..Thursday	..1 „
Sri Jayanti ..	..7th September.	Friday	..1 „
Vinayak Chaturthi	..17th September	Monday	..1 „
Mahalaya Amavasai	..13th October	..Saturday	..1 „
Ayudha Puja ..	..23rd October	..Tuesday	..1 „
Solar-Eclipse ..	..12th November	Monday	..1 „
Christmas	..25th, 26th, 28th, 29th. & 31st Dec.	Tuesday, Wednesday, Friday, Saturday, & Monday	..5 Days.

NOTE :—No days are notified as holidays for the following as they fall on Sundays.

Mahasivaratri 19th February .. Dipavali 11th November.

Vaikunta Ekadasi 23rd December.

KARACHI.—Public Holidays.—1928.

The Committee of the Karachi Chamber of Commerce hereby declares that the holidays specified below shall be the holidays for the year 1928, sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881":—

New Year	..2nd January	..Monday	..1 Day
Holi	..6th March	..Tuesday	..1 „
Jamshedi Naoroz..	..21st March	..Wednesday	..1 „
Chetichand ..	..23rd March	..Friday	..1 „
Ramzan Id ..	..24th March	..Saturday	..1 „
Good Friday ..	..6th April	..Friday	..1 „
Easter	..7th & 9th April.	Saturday & Monday.	2 Days.
Bakri Id	..30th May	..Wednesday	..1 Day
Birthday of his Majesty the King-Emperor	..(Such day as may be fixed hereafter).		1 „
Zarthost-no-Diso	..15th June	..Friday	..1 „
Moharrum.. ..	..29th June	..Friday	..1 „
Bara Wafat ..	..29th August	..Wednesday	..1 „
Cocoanut Day ..	..30th August	..Thursday	..1 „
Gokul Ashtami ..	..6th September.	Thursday	..1 „
Parsi New Year ..	..7th & 8th Spt.	Friday & Saturday.	2 Days
Khordad Sal ..	..13th September	Thursday	..1 Day
Ganesh Chaturthi	..17th September	Monday	..1 „
Dassara	..23rd October	..Tuesday	..1 „
Divali	..12th & 13th November.	Monday & Tuesday.	2 Days
Guru Nanak's Birthday	.27th November.	Tuesday	..1 Day
Christmas.. ..	..24th, 25th, and 26th Dec.	Mon, Tues. & Wed.	3 Days
New Year's Eve ..	..31st December.	..Monday	..1 Day

Holidays under Charter-Parties.—1928.

New Year ..	..2nd January	..Monday	.. 1 Day
Holi	..6th March	..Tuesday	.. 1 „
Ramzan Id ..	..24th March	..Saturday	.. 1 „
Good Friday ..	..6th April	..Friday	.. 1 „
Bakri Id	..30th May	..Wednesday	.. 1 „
Birthday of His Majesty the King-Emperor	..(Such day as may be fixed hereafter)		.. 1 „
Moharrum.. ..	..29th June	..Friday	.. 1 „
Cocoanut Day ..	..30th August	..Thursday	.. 1 „
Gokal Ashtami ..	..6th September.	Thursday	.. 1 „
Divali	..13th November	Tuesday	.. 1 „
Christmas	..25th December	Tuesday	.. 1 „

CALENDAR FOR 1927.

1927.	SUNDAY.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
FEB.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	...	...	...	...	...
MAR.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
APRIL	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
MAY	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
JUNE	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	...	...

1927.	SUNDAY.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
AUG.	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
SEPT.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	...
OCT.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
NOV.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	...	...	...
DEC.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31

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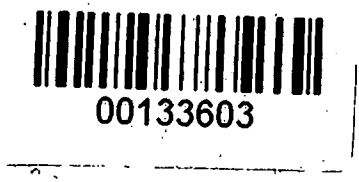

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